

FY 2019 Adopted Budget



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ELECTED OFFICIALS

Thom Bogue, Mayor

Steve Bird, Councilmember

Ted Hickman, Vice-Mayor

Devon Minnema, Councilmember

Scott Pederson, Councilmember

Wesley Atkinson, City Treasurer

EXECUTIVE STAFF

Jim Lindley, City Manager

Joan Michaels Aguilar, Deputy City Manager/Administrative Services

Joe Leach, City Engineer/Public Works Director

Dina Tasini, Community Development Director

Rachel Ancheta, Human Resources Director

Robert Thompson, Police Chief

Greg Lewis, Fire Chief

Douglas White, City Attorney (Churchwell White LLP)

BUDGET STAFF

Jim Lindley, City Manager

Joan Michaels Aguilar, Deputy City Manager/Administrative Services

Kate Zawadzki, Deputy Finance Director

Michelle Wilder, Finance Analyst

CITY WEBSITE ADDRESS

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FY 2018-19 ADOPTED BUDGET

On behalf of City of Dixon Staff, it is our pleasure to present the adopted Fiscal Year (FY) 2018-19 budget. The budget is one of the most important documents that a public agency prepares, as it is the legal document to carry out the legislative responsibility to appropriate adequate resources for the City to function properly. The document is a management tool used by the City Manager and Department Heads to plan, administer and deliver essential services. It describes the accomplishments of each department and program, and outlines work plans/goals for 2018-19. This budget includes revenues of **\$39.90 million** and appropriations of **\$39.18 million** for all funds. Some funds, particularly capital project funds, may have appropriations higher than projected revenue. These projects include the use of fund balance. Each fund summary includes estimated resources that incorporate fund balance or working capital as available for appropriation.

The General Fund includes many one-time items such as a transfer of \$625,000 to the Capital Projects Fund for the Pardi Market Plaza project. Additional one-time items are reflected in the use of General Fund balance toward one-time capital purchases, as may be outlined in the Capital Equipment/Fixed Assets summary within this budget document. The following table summarizes adopted revenues and appropriations.

TABLE 1 – Summary of All Funds Revenues & Appropriations

Fund	Revenue	Appropriations
General Fund ¹	19,955,152	20,215,658
GF- Sub Funds	2,150,792	2,050,728
Enterprise	10,899,287	11,439,114
Grants	153,325	190,636
Special Revenue	841,105	873,851
Capital Improvement	2,892,158	1,258,885
Special Assessment	1,690,677	1,866,679
Debt Service	956,304	875,726
Successor Agency	361,422	410,710
Total All Funds	\$ 39,900,222	\$ 39,181,988

¹ Includes one-time items of \$976,910

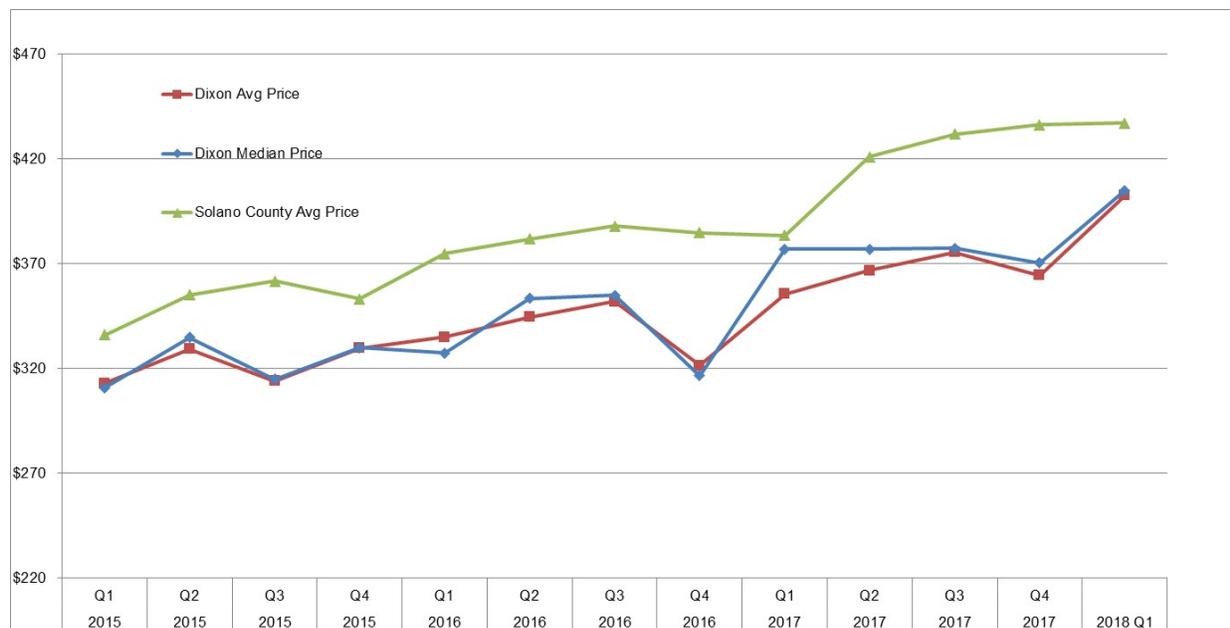
GENERAL FUND

The General Fund is the City’s primary fund receiving taxes, charges for services, grants, interfund transfers and also pays for most of Dixon’s services such as Police and Fire, Public Works, Recreation, Community Development, as well as administrative support, such as the City Manager, City Attorney, City Clerk, Human Resources and Administrative Services. The 2018-19 adopted budget includes **\$19.955 million** in adopted revenue and **\$19.238 million** recurring appropriations. One-time item items for building improvements, vehicle purchases, technology upgrades and other operational needs amount to \$976,910.

Sales Tax. Sales tax revenues are budgeted to be \$8.54 million, a slight increase of 1.9% from the anticipated revenue receipts of \$8.53 million in 2017-18. Projections for the year have this category significantly higher than budgeted with receipts anticipated at \$7.149 million. The most recent sales tax report from HdL for the fourth quarter of 2017 shows rising fuel prices have contributed to increases in our service station category, while the business and industry sector reflects a decline.

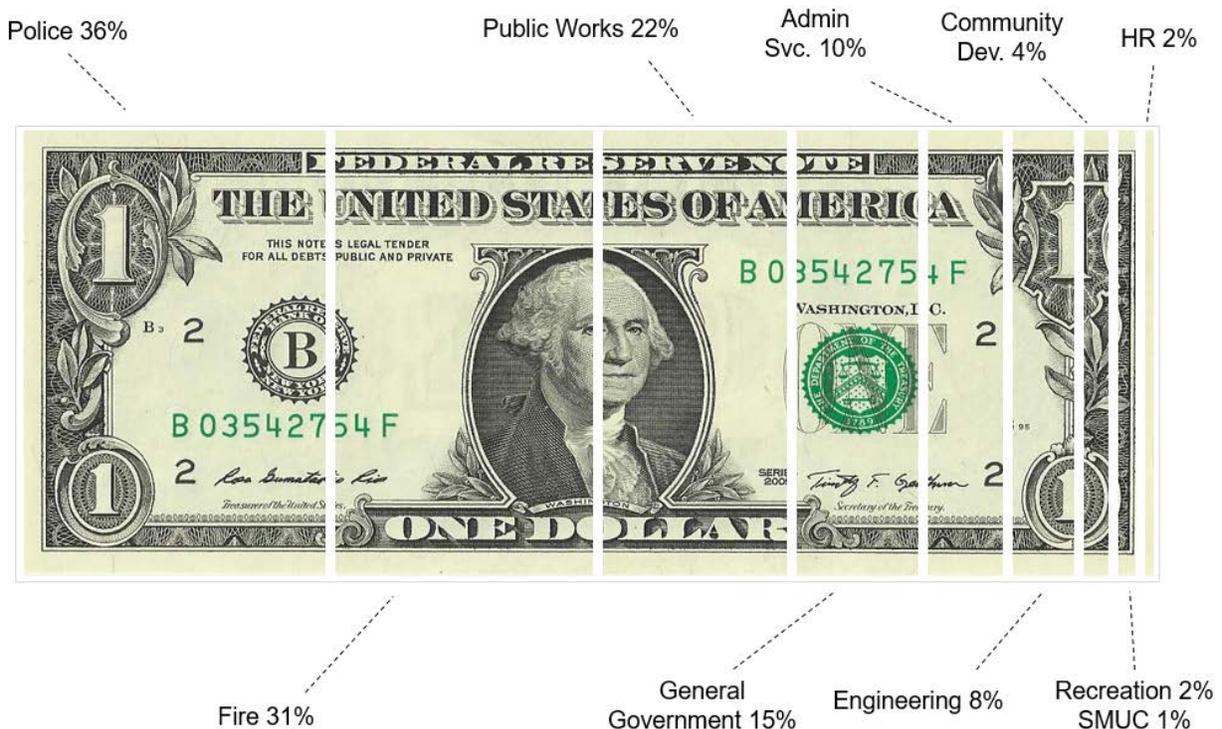
Property Tax. The City receives three apportionments in December, April and June. State law provides for a temporary reduction of the assessed property value due to market conditions. Property tax revenues are projected at \$3.65 million, a 4.73% increase over 2015-16 estimated receipts. The most recent data on single family residential home sales reflects that Dixon’s median price has increased to \$365,000 in the second quarter of 2016, reflecting a 10.6% increase over the same period in 2015. This compares with Solano County’s median home price of \$360,000. The following table summarizes data on sales value history for 2014-2017 (1st quarter) with data source HdL Coren & Cone.

TABLE 2 – Detached Single Family Residential Full Value Sales



General Fund Expenditures

The General Fund is the primary operating fund for the government that pays for Police Fire, Public Works, Parks, Recreation, Planning, Building, and support services such as Finance Human Resources, City Attorney, City Clerk, and the City Manager. The graphic below illustrates the percentage of departmental support represented by the dollar.



The General Fund recurring appropriations of \$19.238 million will be supplemented by fund balance to cover many requested one-time expenses. Aside from the aforementioned Pardi Market Plaza transfer, new equipment purchases such as a 4 ton roller, a crack sealer, vehicle purchases for the two new Maintenance Worker positions, fire station security system, repaving of parking lots at City Hall/SMUC, replacement of the Northwest Park gazebo roof and the replacement of a breathing air compressor.

Staffing changes include an additional Building Plans Examiner (Community Development – started in 17-18), Police Officer SRO position (revenue offset), Firefighter/Paramedic (upgrade), and two Maintenance Worker I (Streets and Parks Division). Some positions due to budgetary availability will have January start dates – a Police Officer and an Engineering Tech II. Overall, all labor costs represent 68.02% of the General Fund budget.

General Fund Sub-Funds

The General Fund Contingency Fund 101 continues to be the funding source for the ongoing General Plan update. Completion of this project has been extended to 2019. The Community

Support Fund 105, established for a portion of the digital billboard monthly lease revenue, has supported local community events such as Dixon Scottish Games, Lambtown and a Rotary Club request for the annual Fourth of July fireworks show. A newly established fund, the Public Benefit Fund 107, has been created to account for the cannabis revenue receipts from the operations in town. As part of the budget process, staff recommended utilizing \$1,000,000 in these public benefit revenue receipts to be used toward street rehabilitation. Many of the other funds in this series are reserve or replacement funds ranging from building repairs and equipment replacement.

ENTERPRISE FUNDS

The Enterprise Funds consist of Wastewater, Water and Transit and account for the operations and financing of facilities, systems and services in a manner similar to private business enterprise. The wastewater capital projects includes continued work on quarterly groundwater monitoring program (316-115). This project is funded on a pro rata basis by transfers from wastewater operations and wastewater capital (or development impact fees.)

Water operations (Fund 331) remain a challenge as deferred maintenance and necessary repairs have decreased available working capital. A water rate study has been undertaken and the first Council study session took place in the spring to review the process. An additional study session is anticipated to be presented in the fall, followed by the Proposition 218 process. Several projects could not be undertaken this fiscal year as there were inadequate resources to fund the necessary improvements within the water capital projects fund.

Looking ahead to the future

There continues to be economic development interest in Dixon, although the City faces challenges with a lack of infrastructure in some areas available for development. New home construction continues to be robust in both the Valley Glen Development and the Parklane Development. There is renewed interest in the Southwest and Northeast Quadrant areas within Dixon. On the commercial front, TEC Truck has begun grading in the Northeast Quadrant and will be open for operations during 2018-19. Both Starbucks and Dutch Bros. Coffee have submitted plans for new sites, as well as Panda Express with plans for these businesses to become operational in the new fiscal year.

OPEB costs – The Dixon City Council has previously negotiated and maintains certain employee benefits that provide other post-employment benefit (OPEB), other than pensions. The most recent actuarial report indicated the liability for all funds equated to \$2,544,000. Council action taken during 16-17 begin addressing this with the establishment of two reserve funds, OPEB Reserve Fund 841 (funded at \$1.25 million dollars) and a separate reserve fund for the Sewer Enterprise portion. Funding has yet to be addressed for the Transit operation. An updated study is currently underway to determine the updated actuarial liability.

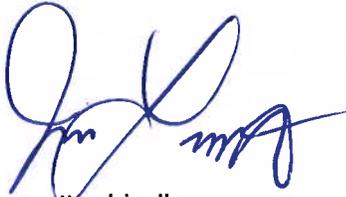
Conclusion

Staff presented a balanced budget at the public hearing in June. The Dixon Police Officers Association (DPOA) has not yet had their Memorandum of Understanding (MOU) brought before

the Council for ratification. A budget amendment will be needed in 18-19 once the MOU is presented to Council. All other groups have current MOU's whose financial impacts have been included in the adopted budget. The City received many requests from departments to augment their operations with additional staffing, and this budget includes funding for both new positions, flex positions and increases to full-time equivalent positions.

We wish to thank the staff throughout the departments for their dedication to the City. From a budgetary perspective, many dedicated employees worked together toward developing what is ultimately contained in this adopted budget document. We thank the Council for their leadership and support to enhance and maintain economic diversity and prosperity – the quality of life that makes Dixon such a desirable location.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Jim Lindley".

Jim Lindley
City Manager

A handwritten signature in blue ink, appearing to read "Joan Michaels Aguilar".

Joan Michaels Aguilar
Deputy City Manager-Admin Services

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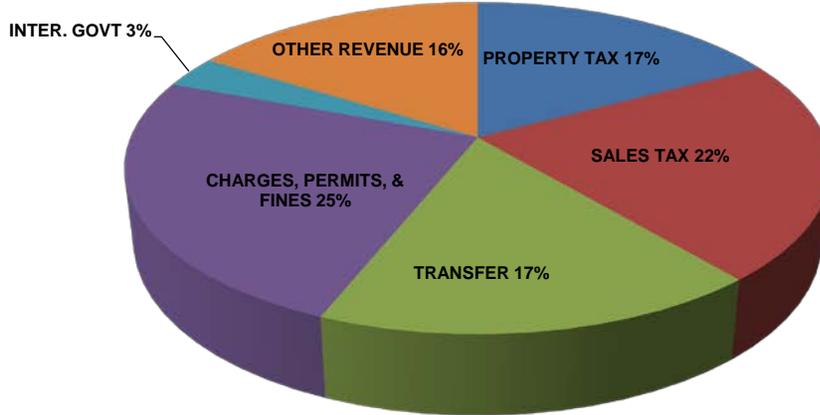
CITY OF DIXON
2018-19 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019
General Fund and Sub Funds				
General Fund	(19,093,718)	(17,184,152)	(15,722,739)	(18,668,415)
Contingency	(6,797)	(12,618)	(6,379)	(4,500)
Council Discretionary Fund	(62,042)	(72,390)	(35,604)	(64,475)
Recreation	(45,475)	(50,759)	(55,500)	(57,600)
Community Support	(12,046)	(12,114)	(12,000)	(12,000)
Public Benefit	-	(12,562)	-	(1,292,500)
User Technology Fee	(19,448)	(31,694)	(24,500)	(26,250)
Planning Agreements	(31,504)	(154,752)	(31,635)	(50,000)
Equipment Replacement	(14,647)	(13,920)	(39,000)	(7,295)
Building Reserve	(268)	(908)	-	(700)
Infrastructure Reserve	(699)	(1,589)	(350)	(1,000)
Technology Replacement	-	(698)	-	-
PERS Stabilization Fund	(529)	(1,010)	-	(800)
<i>General and Sub Funds Total</i>	(19,287,172)	(17,549,166)	(15,927,707)	(20,185,535)
Enterprise				
Sewer Operating Reserve	-	-	-	-
Sewer OPEB Reserve	12	(842)	-	-
Sewer - O&M	(3,841,750)	(4,112,889)	(4,282,243)	(4,488,047)
SRF Reserve	(6,705)	(12,489)	-	(11,000)
Sewer Equipment Replacement	(4,327)	(2,699)	-	-
Sewer SRF Debt	(8,926)	(8,217)	(2,563,124)	-
Sewer - Improvements	(772,458)	(1,194,647)	(450,000)	(586,350)
Sewer-Rehab Projects	(2,256)	(4,900)	-	-
Sewer Capital Mixed	1,256	15	-	-
Water Operations & Maintenance	(1,660,655)	(1,609,784)	(1,556,716)	(1,773,947)
Water Operating Reserve	(1,035)	(2,192)	-	-
Water Capital Reserve	(1,126)	(2,686)	-	-
Water Capital Projects	(3,189)	(117,419)	(5,000)	(5,000)
Water Capital Projects Rehab	(20,070)	-	-	-
Transit	(711,023)	(586,385)	(1,085,519)	(876,049)
<i>Enterprise Total</i>	(7,032,251)	(7,655,134)	(9,942,602)	(7,740,393)
Grants and Special Revenue				
Home Loan	(3,665,472)	(1,868)	(2,000)	(2,000)
CDBG Home Rehab Loan	(157)	(87,301)	-	-
Road Maint & Rehab (RMRA)	-	(72,173)	-	(322,984)
CASp Certification & Training	-	-	-	-
CA Used Oil	(4)	(5,361)	-	(5,325)
Police Grants	(129,916)	(153,305)	(114,175)	(141,000)
CDBG	(36,523)	(5,611)	(39,323)	(5,000)
CDBG Rehabilitation Grant	(999)	(695)	-	-
Gas Tax	(372,990)	(420,736)	(536,562)	(431,671)
Traffic Safety	(18,814)	(28,154)	(15,000)	(22,950)
Police - Asset Forfeiture	(10)	(22)	-	-
<i>Grants and Special Revenue Total</i>	(4,224,884)	(775,227)	(707,060)	(930,930)

CITY OF DIXON
2018-19 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019
Capital Projects				
Unrestricted CIP	(520)	(1,019)	-	-
Fire	(99,096)	(178,313)	(41,229)	(43,660)
Police	(43,111)	(75,030)	(17,924)	(18,980)
City Facilities	(62,299)	(109,907)	(26,262)	(27,810)
Public Works	(17,521)	(30,980)	(6,913)	(7,320)
Storm Drainage	(10,453)	(92,294)	(15,000)	(283,541)
Transportation	(517,106)	(129,968)	(179,481)	(104,050)
Parkway Blvd Overcrossing	(300,262)	(308,577)	-	(160,462)
Recreation CIP	(577,768)	(1,019,196)	(227,490)	(546,555)
Parks CIP	(691,606)	(52,749)	(69,000)	-
Agricultural Land Mitigation	(203)	(464)	-	-
CFD 2013-1 Parklane Construct	(16,112)	(4,587)	-	-
CFD 2015-1 Valley Glen II Cons	-	(11,005)	-	-
<i>Capital Projects Total</i>	(2,336,055)	(2,014,092)	(583,299)	(1,192,378)
Special Assessments /Lighting & Landscape				
Lighting & Landscaping #1-10	(149,469)	(164,760)	(164,272)	(164,272)
CFD 2003-1 Valley Glen	(92,183)	(96,485)	(89,965)	(89,965)
CFD Pond C / Lateral Two	(73,856)	(71,822)	(78,400)	(78,400)
NFSAD	(641,672)	(690,582)	(683,847)	(683,847)
CFD 2013-1 Parklane Debt Svc	(408,174)	(428,201)	(413,642)	(416,618)
CFD 2015-1 Valley Glen II Debt	-	(4,752,069)	-	(174,395)
<i>Special Assessments /Lighting & Landscape Total</i>	(1,365,355)	(1,451,850)	(1,430,126)	(1,607,497)
Debt Service				
DPFA - Reassessment Revenue Bonds	(730,989)	(667,324)	(667,309)	(678,309)
<i>Debt Service Total</i>	(730,989)	(667,324)	(667,309)	(678,309)
Successor Agency				
Low and Mod Inc Hsg Asset Fund	(193)	(556)	-	-
RDA Obligation Retirement Fund	(467,662)	(381,236)	(433,386)	(361,422)
<i>Successor Agency Total</i>	(467,855)	(381,792)	(433,386)	(361,422)
Totals	(35,444,561)	(30,494,586)	(29,691,489)	(32,696,464)

CITY OF DIXON
FY 2019 BUDGET REVENUE BY SOURCE
INCLUDES TRANSFERS



FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOVT	OTHER REVENUE	TOTAL
General Fund	4,167,104	8,540,249	1,286,737	2,153,476	7,950	3,799,636	19,955,152
Contingency	-	-	-	-	-	4,500	4,500
Council Contingency Fund	-	-	50,000	63,275	-	1,200	114,475
Recreation	-	-	18,672	57,600	-	-	76,272
Community Support	-	-	-	-	-	12,000	12,000
Public Benefit	-	-	-	-	-	1,292,500	1,292,500
User Technology Fee	-	-	-	-	26,250	-	26,250
Planning Agreements	-	-	-	50,000	-	-	50,000
Lease Financing	-	-	267,995	-	-	-	267,995
DPFA - Reassessment Rev Bds	667,309	-	10,000	-	-	11,000	688,309
Sewer Operating Reserve	-	-	-	-	-	-	-
Sewer - O&M	-	-	95,000	4,388,831	-	99,216	4,583,047
SRF Reserve	-	-	-	-	-	11,000	11,000
Sewer Equipment Replacement	-	-	50,000	-	-	-	50,000
Sewer Debt	-	-	172,126	-	-	-	172,126
Sewer SRF Debt	-	-	1,721,738	-	-	-	1,721,738
Sewer - Improvements	-	-	-	576,350	-	10,000	586,350
Sewer-Rehab Projects	-	-	5,725	-	-	-	5,725
Sewer Capital Mixed	-	-	12,787	-	-	-	12,787
Water Operations & Maintenance	-	-	400,000	1,762,947	-	11,000	2,173,947
Water Capital Projects	-	-	-	5,000	-	-	5,000
Water Capital Projects Rehab	-	-	701,518	-	-	-	701,518
Transit	-	-	-	100,000	776,049	-	876,049
Unrestricted CIP	-	-	1,000,000	-	-	-	1,000,000
Pardi Market Project	-	-	625,000	-	-	-	625,000
Fire	-	-	-	43,660	-	-	43,660
Police	-	-	-	18,980	-	-	18,980
City Facilities	-	-	-	27,810	-	-	27,810
Public Works	-	-	-	7,320	-	-	7,320
Storm Drainage	-	-	-	8,137	275,404	-	283,541
Transportation	-	-	-	17,270	-	86,780	104,050
Parkway Blvd Overcrossing	-	-	-	-	-	160,462	160,462
Transit CIP	-	-	74,780	-	-	-	74,780
Recreation CIP	-	-	-	417,720	-	128,835	546,555
Home Loan	-	-	-	-	-	2,000	2,000
Gas Tax	-	-	-	-	-	431,671	431,671
Road Maint & Rehab (RMRA)	-	-	-	-	-	322,984	322,984
Traffic Safety	-	-	56,000	22,950	-	-	78,950
CASp Certification & Training	-	-	7,500	-	-	-	7,500
CA Used Oil	-	-	-	-	5,325	-	5,325
Police Grants	-	-	-	-	140,000	1,000	141,000
CDBG	-	-	-	-	-	5,000	5,000
Lighting & Landscaping #1-10	164,272	-	83,180	-	-	-	247,452
CFD 2003-1 Valley Glen	89,965	-	-	-	-	-	89,965
CFD Pond C / Lateral Two	78,400	-	-	-	-	-	78,400
N First St Assessment District	683,847	-	-	-	-	-	683,847
CFD 2013-1 Parklane Debt Svc	416,618	-	-	-	-	-	416,618
CFD 2015-1 Valley Glen II Debt	174,395	-	-	-	-	-	174,395
RDA Obligation Retirement Fund	361,422	-	-	-	-	-	361,422
Equipment Replacement	-	-	100,000	7,295	-	-	107,295
Building Reserve	-	-	100,000	-	-	700	100,700
Infrastructure Reserve	-	-	-	-	-	1,000	1,000
TOTAL	6,803,332	8,540,249	6,838,758	9,728,621	1,230,978	6,392,484	39,534,422

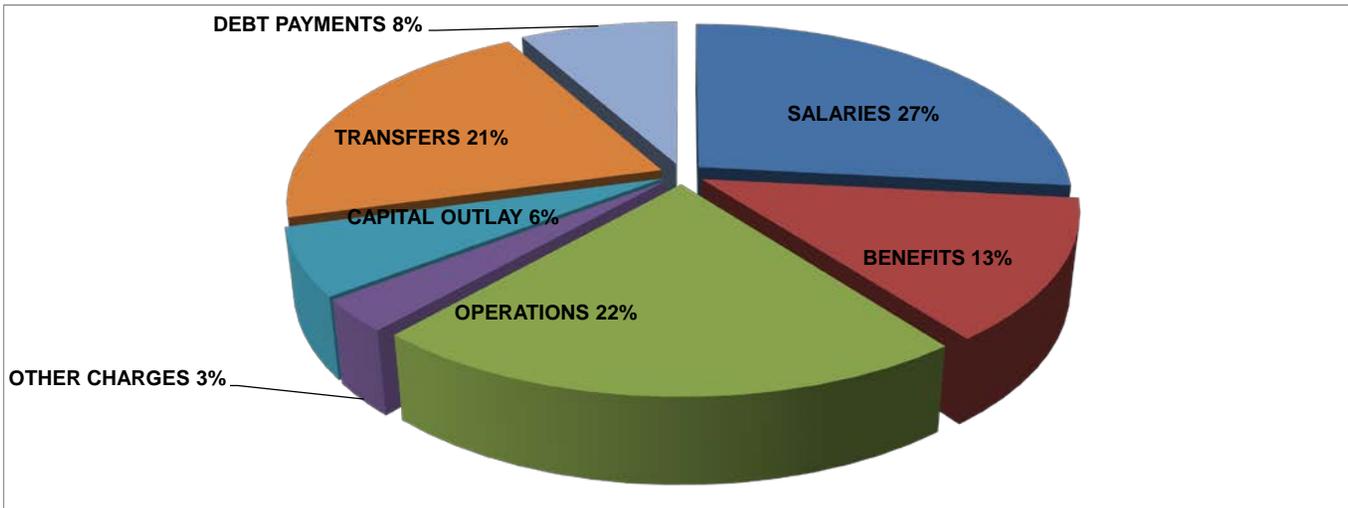
**CITY OF DIXON
2018-19 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)**

PROGRAM/FUNCTION	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019
General Fund (by Department)				
Non-departmental	185,585	374,709	432,161	172,801
City Council	143,762	138,261	210,388	194,688
City Manager	368,396	396,881	427,953	446,734
City Clerk	166,685	283,905	420,573	563,255
Admin Services	1,173,285	1,152,458	1,103,566	1,374,695
Human Resources	232,334	291,144	294,825	313,892
City Attorney	473,389	709,545	385,000	650,000
General Liability Insurance	227,090	218,691	264,600	261,986
Community Development	414,430	407,546	476,878	566,595
Engineering	642,235	1,235,510	1,266,912	1,179,791
Park Maintenance	1,302,060	1,527,205	1,910,330	2,030,446
Street Maintenance	462,988	473,854	461,734	909,046
Storm Drain Maintenance	185,365	193,637	194,129	240,574
Police	4,003,210	4,141,381	4,685,485	5,128,995
Fire	3,729,219	4,004,811	3,984,464	4,395,267
Recreation	237,251	262,194	283,748	308,118
Senior Multi-Use Center	117,095	102,309	113,738	123,423
General Fund Total	14,064,379	15,914,042	16,916,485	18,860,306
Council Contingency Fund	124,266	84,301	120,000	115,000
Recreation	42,387	33,922	52,656	57,485
Community Support	1,000	16,000	12,000	12,000
Public Benefit	-	-	-	173,850
User Technology Fee	-	34,728	3,800	17,186
Planning Agreements	55,874	33,387	31,635	50,000
	223,526	202,339	220,091	425,521
General and Sub Funds Total	\$ 14,287,906	\$ 16,116,380	\$ 17,136,575	\$ 19,285,827
Enterprise				
Sewer - O&M	1,260,187	1,236,951	1,792,543	1,829,061
Sewer Debt	26,948	21,513	171,055	172,126
Sewer SRF Debt	181,510	463,592	1,477,122	1,721,738
Sewer - Improvements	1,406,043	1,373,596	-	-
Sewer-Rehab Projects	26,777	11,883	225,000	-
Sewer Capital Mixed	10,463	12,062	148,500	12,500
Water Operations & Maintenance	1,618,385	1,660,598	1,122,907	1,632,021
Water Capital Projects	3,005	225	-	-
Water Capital Projects Rehab	89,323	221,819	290,000	699,500
Transit	691,693	657,385	1,004,647	787,964
Enterprise Total	5,314,333	5,659,624	6,231,775	6,854,910

CITY OF DIXON
2018-19 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019
Special Revenue and Grants				
Home Loan	436,563	3,626,468	-	-
Road Maint & Rehab (RMRA)	-	-	-	322,984
CASp Certification & Training	-	-	-	7,500
CA Used Oil	5,546	4,303	4,281	5,325
Police Grants	95,577	113,954	224,241	182,311
CDBG	1,105	1,166	3,000	3,000
CDBG Rehabilitation Grant	70,017	118,852	-	-
Gas Tax	84,328	124,479	143,320	164,881
Traffic Safety	57,475	30,292	43,000	96,000
Special Revenue and Grants Total	750,610	4,019,514	417,842	782,001
Capital Projects				
Unrestricted CIP	26,237	23,934	650,651	100,000
Pardi Market Project	-	67,701	-	625,000
Public Works	-	30,338	90,000	110,000
Storm Drainage	-	-	55,000	-
Core Area Drainage	918	3,050	-	-
Transportation	556,363	71,206	425,000	20,000
Parkway Blvd Overcrossing	-	283,636	-	-
Transit CIP	6,158	6,073	72,658	74,780
Recreation CIP	65,160	-	327,000	10,000
Parks CIP	5,193	106,085	-	-
CFD 2013-1 Parklane Construct	1,826,033	3,900,753	-	-
Capital Projects Total	\$ 2,486,062	\$ 4,492,776	\$ 1,620,309	\$ 939,780
Special Assessment and CFDs				
Lighting & Landscaping #1-10	203,927	220,735	227,452	241,401
CFD 2003-1 Valley Glen	155,626	131,654	272,160	249,446
CFD Pond C / Lateral Two	50,214	44,184	135,125	101,092
N First St Assessment District	673,910	748,997	672,330	657,050
CFD 2013-1 Parklane Debt Svc	353,197	366,772	413,642	416,647
CFD 2015-1 Valley Glen II Debt	-	-	-	182,395
Special Assessment and CFDs Total	\$ 1,436,874	\$ 1,512,340	\$ 1,720,710	\$ 1,848,031
Debt Service				
Lease Financing	263,393	267,337	265,372	267,995
DPFA - Reassessment Rev Bds	623,379	681,868	623,056	607,731
Debt Service Total	\$ 886,772	\$ 949,205	\$ 888,428	\$ 875,726
Successor Agency				
Low and Mod Inc Hsg Asset Fund	7,745	30,000	-	-
RDA Obligation Retirement Fund	218,877	232,086	289,109	293,684
Successor Agency Total	\$ 226,622	\$ 262,086	\$ 289,109	\$ 293,684
TOTALS	\$ 25,389,179	\$ 33,011,927	\$ 28,304,748	\$ 30,879,959

CITY OF DIXON
FY 2019 BUDGET EXPENDITURE BY ELEMENT
INCLUDES TRANSFERS



FUND	SALARIES	BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
General Fund	9,362,896	4,403,305	4,456,105	-	638,000	1,355,353	-	20,215,659
Contingency	-	-	-	-	-	450,000	-	450,000
Council Contingency Fund	-	-	115,000	-	-	-	-	115,000
Recreation	25,169	1,491	30,825	-	-	18,787	-	76,272
Community Support	-	-	12,000	-	-	-	-	12,000
Public Benefit	-	-	153,850	-	20,000	1,000,000	-	1,173,850
User Technology Fee	-	-	17,186	-	-	12,420	-	29,606
Planning Agreements	-	-	35,000	-	15,000	-	-	50,000
Lease Financing	-	-	-	267,995	-	-	-	267,995
DPFA - Reassessment Rev Bds	-	-	10,300	-	-	-	597,431	607,731
Sewer - O&M	358,196	254,565	1,095,147	-	121,153	2,768,142	-	4,597,203
Sewer Equipment Replacement	-	-	-	-	-	95,000	-	95,000
Sewer Debt	-	-	-	172,126	-	-	-	172,126
Sewer SRF Debt	-	-	-	-	-	-	1,721,738	1,721,738
Sewer - Improvements	-	-	-	-	-	738,275	-	738,275
Sewer-Rehab Projects	-	-	-	-	-	5,725	-	5,725
Sewer Capital Mixed	-	-	-	-	12,500	287	-	12,787
Water Operations & Maintenance	247,711	146,834	1,237,476	-	-	885,583	-	2,517,604
Water Capital Projects	-	-	-	-	-	135	-	135
Water Capital Projects Rehab	-	-	-	-	699,500	2,018	-	701,518
Transit	356,923	222,121	208,270	650	-	89,040	-	877,004
Unrestricted CIP	-	-	-	-	100,000	-	-	100,000
Pardi Market Project	-	-	-	-	625,000	-	-	625,000
Fire	-	-	-	-	-	142,442	-	142,442
Police	-	-	-	-	-	59,932	-	59,932
City Facilities	-	-	-	-	-	82,509	-	82,509
Public Works	-	-	-	-	110,000	18,477	-	128,477
Transportation	-	-	20,000	-	-	14,205	-	34,205
Transit CIP	-	-	-	74,780	-	-	-	74,780
Recreation CIP	-	-	-	-	10,000	1,428	-	11,428
Parks CIP	-	-	-	-	-	112	-	112
Gas Tax	28,237	13,644	62,000	-	61,000	281,090	-	445,971
Road Maint & Rehab (RMRA)	-	-	322,984	-	-	-	-	322,984
Traffic Safety	-	-	96,000	-	-	1,396	-	97,396
CASp Certification & Training	-	-	7,500	-	-	-	-	7,500
CA Used Oil	-	-	5,325	-	-	-	-	5,325
Police Grants	51,394	16,917	114,000	-	-	-	-	182,311
CDBG	-	-	3,000	-	-	-	-	3,000
Lighting & Landscaping #1-10	-	-	241,401	-	-	3,000	-	244,401
CFD 2003-1 Valley Glen	28,237	13,644	206,565	-	1,000	4,563	-	254,009
CFD Pond C / Lateral Two	-	-	99,092	-	2,000	886	-	101,978
N First St Assessment District	-	-	8,500	648,550	-	10,199	-	667,249
CFD 2013-1 Parklane Debt Svc	-	-	17,666	-	-	-	398,981	416,647
CFD 2015-1 Valley Glen II Debt	-	-	10,500	-	-	-	171,895	182,395
RDA Obligation Retirement Fund	-	-	3,000	2,500	-	117,026	288,184	410,710
Equipment Replacement	-	-	-	-	-	144,000	-	144,000
TOTAL	10,458,763	5,072,521	8,588,692	1,166,601	2,415,153	8,302,030	3,178,229	39,181,989

Guide to the Document

A budget serves many purposes. It is the City's annual financing and spending plan, providing a means for allocating resources to meet the needs and desires of the residents of the City. The budget balances City revenues with community priorities and requirements. The annual budget serves as a communications device, a policy document, resource allocation tool, an accountability tool and a management tool. The budget document grants spending authority to City staff, as well as providing the spending plan for the City of Dixon.

Document Organization

Budget Process / Calendar / Policies

This section contains budget policies and procedures adopted by the City Council specific to the financial management of the City of Dixon.

Budget Overview

In this section, the Transmittal Letter summarizes the budget by outlining major programs in progress, critical issues and challenges for the fiscal year. The budget overview also summarizes the financial components of the City, including revenues and expenditures.

Summary Information

This section of the budget contains summary information about the structure of the City Government. It includes a citywide organization chart, summary financial tables and staffing levels for the budget year.

General Fund and Sub Funds

The accounts of the City are organized based on funds, departments, and account groups. These funds and account groups are organized to segregate and account for restricted resources. Each fund and account group is a separate accounting entity. The General Fund is the primary revenue source for services that include public safety (police and fire), street maintenance, parks and recreation and neighborhood and community services. This section includes the department descriptions and staffing.

Other Funds

The other funds section contains non-general fund sources of revenues. These funds are grouped into Redevelopment/Successor Agency, Grants, Special Revenue Funds, Capital Funds, Special Assessments Districts, Debt Service, and Enterprise Funds. Each fund type is described in this section and a financial summary is provided for each.

Appendix

This section contains the resolution, appropriation limit, cost allocation, investment policy, benefit summary, PERS Retirement Program information, City profile, glossary and list of acronyms.

CITY OF DIXON

BUDGET OVERVIEW

FY2018 and FY2019

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund ¹ 100	Contingency 101	Council Discretionary 102	Recreation 103
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2017	37,062,319	7,344,394	1,683,192	223,917	66
Estimated Revenue & Transfers	56,396,114	20,478,491	6,500	646,379	58,561
Total Projected Available Resources	93,458,433	27,822,885	1,689,692	870,296	58,627
Estimated Expenditures	56,449,416	19,739,450	678,571	598,571	58,627
Estimated Ending Fund Balance - June 30, 2018	<u>37,009,017</u>	<u>8,083,434</u>	<u>1,011,121</u>	<u>271,725</u>	<u>-</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2018	37,009,017	8,083,434	1,011,121	271,725	-
Adopted Revenue & Transfers	39,900,222	19,955,152	4,500	114,475	76,272
Total Projected Available Resources	76,909,239	28,038,586	1,015,621	386,200	76,272
Adopted Appropriations	39,181,988	20,215,658	450,000	115,000	76,272
Estimated Ending Fund Balance - June 30, 2019	<u>37,727,252</u>	<u>7,822,928</u>	<u>565,621</u>	<u>271,200</u>	<u>-</u>

¹ General Fund includes one time items

CITY OF DIXON**BUDGET OVERVIEW****FY2018 and FY2019****GENERAL FUND AND SUB FUNDS**

	Community Support 105	Public Benefit 107	User Technology Fee 108	Planning 190	Equipment Replacement Reserve 820	Building Reserve 830
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	18,209	-	19,448	47,955	470,225	110,933
Estimated Revenue & Transfers	12,000	22,500	24,980	146,324	6,797	50,745
Total Projected Available Resources	30,209	22,500	44,428	194,279	477,022	161,678
Estimated Expenditures	17,000	135,241	29,338	145,443	39,000	48,500
Estimated Ending Fund Balance - June 30, 2018	<u>13,209</u>	<u>(112,741)</u>	<u>15,090</u>	<u>48,836</u>	<u>438,022</u>	<u>113,178</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	13,209	(112,741)	15,090	48,836	438,022	113,178
Adopted Revenue & Transfers	12,000	1,292,500	26,250	50,000	107,295	100,700
Total Projected Available Resources	25,209	1,179,759	41,340	98,836	545,317	213,878
Adopted Appropriations	12,000	1,173,850	29,606	50,000	144,000	-
Estimated Ending Fund Balance - June 30, 2019	<u>13,209</u>	<u>5,909</u>	<u>11,734</u>	<u>48,836</u>	<u>401,317</u>	<u>213,878</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2018 and FY2019

GENERAL FUND AND SUB FUNDS

	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	PERS OPEB 841	GF & SUB FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2017	234,376	40,166	141,662	1,003,447	11,337,988
Estimated Revenue & Transfers	925	40,264	772	256,735	21,751,973
Total Projected Available Resources	235,301	80,430	142,434	1,260,182	33,089,961
Estimated Expenditures	85,936	-	-	-	21,575,678
Estimated Ending Fund Balance - June 30, 2018	<u>149,365</u>	<u>80,430</u>	<u>142,434</u>	<u>1,260,182</u>	<u>11,514,283</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2018	149,365	80,430	142,434	1,260,182	11,514,283
Adopted Revenue & Transfers	1,000	40,000	75,800	250,000	22,105,944
Total Projected Available Resources	150,365	120,430	218,234	1,510,182	33,620,227
Adopted Appropriations	-	-	-	-	22,266,386
Estimated Ending Fund Balance - June 30, 2019	<u>150,365</u>	<u>120,430</u>	<u>218,234</u>	<u>1,510,182</u>	<u>11,353,841</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2018 and FY2019

ENTERPRISE FUNDS*

	Sewer Ops Reserve 303	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	Sewer Debt Service 308
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	-	81,396	2,997,466	1,750,814	508,761	-
Estimated Revenue & Transfers	-	81,408	4,818,929	10,955	52,500	171,055
Total Projected Available Resources	-	162,804	7,816,394	1,761,769	561,261	171,055
Estimated Expenditures	-	-	3,989,216	-	326,115	171,055
Estimated Ending Fund Balance - June 30, 2018	<u>-</u>	<u>162,804</u>	<u>3,827,178</u>	<u>1,761,769</u>	<u>235,146</u>	<u>-</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	-	162,804	3,827,178	1,761,769	235,146	-
Adopted Revenue & Transfers	-	-	4,583,047	11,000	50,000	172,126
Total Projected Available Resources	-	162,804	8,410,225	1,772,769	285,146	172,126
Adopted Appropriations	-	-	4,597,203	-	95,000	172,126
Estimated Ending Fund Balance - June 30, 2019	<u>-</u>	<u>162,804</u>	<u>3,813,022</u>	<u>1,772,769</u>	<u>190,146</u>	<u>-</u>

* Enterprise funds use Working Capital, rather than Fund Balance, which is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

CITY OF DIXON

BUDGET OVERVIEW

FY2018 and FY2019

ENTERPRISE FUNDS*

	SRF Debt Service 309	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2017	1,592,394	2,602,363	713,713	(315,964)	1,577,166
Estimated Revenue & Transfers	3,576,638	871,694	566,194	3,123,294	1,874,251
Total Projected Available Resources	5,169,032	3,474,057	1,279,907	2,807,330	3,451,417
Estimated Expenditures	4,131,760	898,728	561,359	575,170	2,973,262
Estimated Ending Fund Balance - June 30, 2018	<u>1,037,272</u>	<u>2,575,329</u>	<u>718,548</u>	<u>2,232,160</u>	<u>478,156</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2018	1,037,272	2,575,329	718,548	2,232,160	478,156
Adopted Revenue & Transfers	1,721,738	586,350	5,725	12,787	2,173,947
Total Projected Available Resources	2,759,010	3,161,679	724,273	2,244,947	2,652,103
Adopted Appropriations	1,721,738	738,275	5,725	12,787	2,517,604
Estimated Ending Fund Balance - June 30, 2019	<u>1,037,272</u>	<u>2,423,404</u>	<u>718,548</u>	<u>2,232,160</u>	<u>134,499</u>

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CITY OF DIXON

BUDGET OVERVIEW

FY2018 and FY2019

ENTERPRISE FUNDS*

	Water Ops Reserve 332	Water Capital Reserve 333	Water CIP 334	Water Capital Rehab 335	Transit 350	ENTERPRISE FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	313,650	370,149	(489,620)	(59,634)	371,774	12,014,429
Estimated Revenue & Transfers	211,122	3,030	10,358	740,042	794,764	16,906,234
Total Projected Available Resources	524,772	373,179	(479,262)	680,408	1,166,538	28,920,662
Estimated Expenditures	-	-	124	680,408	1,153,419	15,460,616
Estimated Ending Fund Balance - June 30, 2018	<u>524,772</u>	<u>373,179</u>	<u>(479,386)</u>	<u>-</u>	<u>13,119</u>	<u>13,460,046</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	524,772	373,179	(479,386)	-	13,119	13,460,046
Adopted Revenue & Transfers	-	-	5,000	701,518	876,049	10,899,287
Total Projected Available Resources	524,772	373,179	(474,386)	701,518	889,168	24,359,333
Adopted Appropriations	-	-	135	701,518	877,003	11,439,114
Estimated Ending Fund Balance - June 30, 2019	<u>524,772</u>	<u>373,179</u>	<u>(474,521)</u>	<u>-</u>	<u>12,165</u>	<u>12,920,219</u>

* Enterprise funds use Working Capital, rather than Fund Balance, which is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

CITY OF DIXON

BUDGET OVERVIEW

FY2018 and FY2019

GRANT FUNDS

	Home FTHB Loan Program 525	Used Oil Grant 550	Police Grants 560	CDBG 570	CDBG PTA Grant 572	GRANT FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	49,696	(1,304)	221,982	42,095	230,486	542,955
Estimated Revenue & Transfers	1,700	5,325	143,385	5,510	1,098,633	1,254,553
Total Projected Available Resources	51,396	4,021	365,367	47,605	1,329,119	1,797,508
Estimated Expenditures	51,397	4,021	264,985	1,200	1,256,157	1,577,760
Estimated Ending Fund Balance - June 30, 2018	<u>-</u>	<u>-</u>	<u>100,383</u>	<u>46,405</u>	<u>72,961</u>	<u>219,749</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	-	-	100,383	46,405	72,961	219,749
Adopted Revenue & Transfers	2,000	5,325	141,000	5,000	-	153,325
Total Projected Available Resources	2,000	5,325	241,383	51,405	72,961	373,074
Adopted Appropriations	-	5,325	182,311	3,000	-	190,636
Estimated Ending Fund Balance - June 30, 2019	<u>2,000</u>	<u>-</u>	<u>59,071</u>	<u>48,405</u>	<u>72,961</u>	<u>182,438</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2018 and FY2019

SPECIAL REVENUE FUNDS

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	479,020	-	21,417	-	3,144	503,580
Estimated Revenue & Transfers	435,667	200,000	44,277	-	-	679,944
Total Projected Available Resources	914,687	200,000	65,694	-	3,144	1,183,524
Estimated Expenditures	851,100	200,000	44,277	-	-	1,095,377
Estimated Ending Fund Balance - June 30, 2018	<u>63,587</u>	<u>-</u>	<u>21,417</u>	<u>-</u>	<u>3,144</u>	<u>88,147</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	63,587	-	21,417	-	3,144	88,147
Adopted Revenue & Transfers	431,671	322,984	78,950	7,500	-	841,105
Total Projected Available Resources	495,258	322,984	100,367	7,500	3,144	929,252
Adopted Appropriations	445,971	322,984	97,396	7,500	-	873,851
Estimated Ending Fund Balance - June 30, 2019	<u>49,287</u>	<u>-</u>	<u>2,971</u>	<u>-</u>	<u>3,144</u>	<u>55,401</u>

CITY OF DIXON**BUDGET OVERVIEW**

FY2018 and FY2019

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	CIP 400	Pardi Market Project 401	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	152,913	-	174	112,381	54,369	75,982
Estimated Revenue & Transfers	-	776,221	-	140,823	58,717	86,018
Total Projected Available Resources	152,913	776,221	174	253,204	113,086	162,000
Estimated Expenditures	-	650,651	-	29,063	12,634	20,140
Estimated Ending Fund Balance - June 30, 2018	<u>152,913</u>	<u>125,570</u>	<u>174</u>	<u>224,141</u>	<u>100,452</u>	<u>141,860</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	152,913	125,570	174	224,141	100,452	141,860
Adopted Revenue & Transfers	1,000,000	625,000	-	43,660	18,980	27,810
Total Projected Available Resources	1,152,913	750,570	174	267,801	119,432	169,670
Adopted Appropriations	100,000	625,000	-	142,442	59,932	82,509
Estimated Ending Fund Balance - June 30, 2019	<u>1,052,913</u>	<u>125,570</u>	<u>174</u>	<u>125,359</u>	<u>59,500</u>	<u>87,161</u>

CITY OF DIXON**BUDGET OVERVIEW****FY2018 and FY2019****CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	Public Works 440	Storm Drainage 450	Core Area Drainage 451	Trans- portation 460	Parkway Blvd. Overcrossing 461	Transit 470
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	311,233	(983,929)	(1,125)	3,445,889	16,625	(370,866)
Estimated Revenue & Transfers	23,882	336,037	1,125	377,254	1,139,470	72,703
Total Projected Available Resources	335,115	(647,892)	-	3,823,143	1,156,095	(298,163)
Estimated Expenditures	51,503	582,906	-	1,649,311	965,611	72,658
Estimated Ending Fund Balance - June 30, 2018	<u>283,612</u>	<u>(1,230,798)</u>	<u>-</u>	<u>2,173,832</u>	<u>190,484</u>	<u>(370,821)</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	283,612	(1,230,798)	-	2,173,832	190,484	(370,821)
Adopted Revenue & Transfers	7,320	283,541	-	104,050	160,462	74,780
Total Projected Available Resources	290,932	(947,257)	-	2,277,882	350,946	(296,041)
Adopted Appropriations	128,477	-	-	34,205	-	74,780
Estimated Ending Fund Balance - June 30, 2019	<u>162,455</u>	<u>(947,257)</u>	<u>-</u>	<u>2,243,677</u>	<u>350,946</u>	<u>(370,821)</u>

CITY OF DIXON**BUDGET OVERVIEW**

FY2018 and FY2019

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Recreation 480	Recreation 481	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Construction 491	CFD 2015-1 Valley Glen II Construction 492	CIP FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	2,560,138	1,483,422	65,074	947,742	-	7,870,024
Estimated Revenue & Transfers	918,470	6,954	-	5,675	4,066,585	8,009,934
Total Projected Available Resources	3,478,608	1,490,376	65,074	953,417	4,066,585	15,879,958
Estimated Expenditures	437,303	-	-	914,766	4,066,585	9,453,131
Estimated Ending Fund Balance - June 30, 2018	<u>3,041,305</u>	<u>1,490,376</u>	<u>65,074</u>	<u>38,651</u>	<u>-</u>	<u>6,426,827</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	3,041,305	1,490,376	65,074	38,651	-	6,426,827
Adopted Revenue & Transfers	546,555	-	-	-	-	2,892,158
Total Projected Available Resources	3,587,860	1,490,376	65,074	38,651	-	9,318,985
Adopted Appropriations	11,428	112	-	-	-	1,258,885
Estimated Ending Fund Balance - June 30, 2019	<u>3,576,432</u>	<u>1,490,264</u>	<u>65,074</u>	<u>38,651</u>	<u>-</u>	<u>8,060,100</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2018 and FY2019

SPECIAL ASSESSMENTS - L&L

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	N.First Street 720	CFD 2013-1 Parklane 725	CFD 2015-1 Valley Glen II Debt 726	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2017	93,269	980,171	92,453	1,163,104	875,849	-	3,204,847
Estimated Revenue & Transfers	252,452	89,965	212,075	688,597	413,642	4,748,340	6,405,071
Total Projected Available Resources	345,721	1,070,136	304,528	1,851,701	1,289,491	4,748,340	9,609,918
Estimated Expenditures	323,781	262,539	64,338	711,618	404,077	4,204,736	5,971,089
Estimated Ending Fund Balance - June 30, 2018	<u>21,940</u>	<u>807,597</u>	<u>240,190</u>	<u>1,140,083</u>	<u>885,414</u>	<u>543,604</u>	<u>3,638,829</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS							
Estimated Beginning Fund Balance - July 2018	21,940	807,597	240,190	1,140,083	885,414	543,604	3,638,829
Adopted Revenue & Transfers	247,452	89,965	78,400	683,847	416,618	174,395	1,690,677
Total Projected Available Resources	269,392	897,562	318,590	1,823,930	1,302,032	717,999	5,329,506
Adopted Appropriations	244,401	254,009	101,978	667,249	416,647	182,395	1,866,679
Estimated Ending Fund Balance - June 30, 2019	<u>24,991</u>	<u>643,553</u>	<u>216,612</u>	<u>1,156,681</u>	<u>885,385</u>	<u>535,604</u>	<u>3,462,826</u>

CITY OF DIXON**BUDGET OVERVIEW**

FY2018 and FY2019

	Lease Financing 275	DPFA Reassmt. Rev Bond 281	DEBT SERVICE FUNDS TOTAL	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	-	1,251,746	1,251,746	78,008	258,742	336,750
Estimated Revenue & Transfers	265,372	689,374	954,746	300	433,360	433,660
Total Projected Available Resources	265,372	1,941,120	2,206,492	78,308	692,102	770,410
Estimated Expenditures	265,372	612,017	877,389	-	438,376	438,376
Estimated Ending Fund Balance - June 30, 2018	<u>-</u>	<u>1,329,103</u>	<u>1,329,103</u>	<u>78,308</u>	<u>253,726</u>	<u>332,034</u>
FY2019 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	-	1,329,103	1,329,103	78,308	253,726	332,034
Adopted Revenue & Transfers	267,995	688,309	956,304	-	361,422	361,422
Total Projected Available Resources	267,995	2,017,412	2,285,407	78,308	615,148	693,456
Adopted Appropriations	267,995	607,731	875,726	-	410,710	410,710
Estimated Ending Fund Balance - June 30, 2019	<u>-</u>	<u>1,409,681</u>	<u>1,409,681</u>	<u>78,308</u>	<u>204,438</u>	<u>282,746</u>



Capital Equipment
(All Funds)



General Fund
Five-Year Projections

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS
(not included in Capital Project Funds)

GENERAL FUND

Dept #	(N)ew/ (R)eplace	Category*	Item Description	Total Cost/Unit	Quantity	Total Cost
114	R	E	Upgrades to backup server - Corp Yard	10,000	1.00	10,000
114	R	E	Host Dixon server	15,000	1.00	15,000
143	R	E	Replace HP 500 Engineering plotter	15,000	1.00	15,000
143	R	B	Interior paint for trailer	6,000	1.00	6,000
152	R	V	Replace 1999 "mow truck" used to haul mowers to park sites.	30,000	1.00	30,000
152	R	E	Replace pool covers	7,500	2.00	15,000
152	R	B	Pool deck repairs at Aquatic Center	15,000	1.00	15,000
152	R	B	Replace NW Park gazebo roof (heavily rotted boards complete replacement; incremental increase with carryover from prior FY)	35,000	1.00	35,000
152	R	B	Repave parking lots at City Hall/SMUC	140,000	1.00	140,000
152	R	E	Replace 15 year old pressure washer for graffiti abatement (share w/ LLMD)	15,000	1.00	15,000
152	New	V	Utility vehicle for new Maint Worker	25,000	1.00	25,000
153	R	E	Pedestrian lighted cross walk North Lincoln at Linc Creek Apt.	8,000	1.00	8,000
153	New	E	4 ton Roller	50,000	1.00	50,000
153	New	E	Planer	25,000	1.00	25,000
153	New	E	Broom	7,000	1.00	7,000
153	R	E	Replace 2006 dump trailer 10K GVWR tandem axel w/ scissor lift	10,000	1.00	10,000
153	R	V	2000 Dodge pickup w/ Xcab (150,000 miles)	25,000	1.00	25,000
153	New	E	Crack Sealer	80,000	1.00	80,000
153	New	V	Utility vehicle for new Maint Worker	25,000	1.00	25,000
161	New	V	BMW Motorcycle (<i>pending OTS grant Fall 18</i>)	30,000	1.00	-
166	R	B	Replace carpet in Fire Department day room due to water saturation through concrete, causing lifting. Original carpet was not correct for installation.	20,000	1.00	20,000
166	R	E	Replace breathing air compressor, 22+ years old.	52,000	1.00	52,000
166	New	B	Fire Station security system, card/chip entry to doors and gates	15,000	1.00	15,000
<i>Approved</i>				General Fund Total		638,000

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS
(not included in Capital Project Funds)

OTHER FUNDS

Fund	(N)ew/ (R)eplace	Category*	Item Description	Cost/Unit	Quantity	Total
107	R	E	Police Patrol K9	20,000	1.00	20,000
305	R	V	2018 F650 Class C Dump Truck	85,000	1.00	85,000
305	N	E	P E Basin Fence Replacement	10,000	1.00	10,000
Other Funds Total						115,000

N = New
R = Replacement

V = Vehicles
E = Equipment
F = Furniture/Fixtures

General Fund Total	638,000
Other Funds Total	115,000
Grand Total Funded Capital	753,000

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION
Projected Budget 2018-19

Updated 5/3/18

Description	AUDITED 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
Revenues						
Property Taxes	3,779,274	3,839,753	3,897,349	3,955,810	4,034,926	4,115,624
Sales Taxes	8,699,601	6,008,510	6,128,680	6,251,254	6,376,279	6,503,804
Motor Vehicle In Lieu Taxes	1,410,142	1,452,446	1,481,495	1,511,125	1,541,347	1,572,174
Franchise Fees	593,840	584,531	596,222	608,146	620,309	632,715
Transient Occupancy Taxes	563,561	530,193	540,797	551,613	562,645	573,898
All Other Taxes	284,677	252,840	257,897	263,055	268,316	273,682
Admin Fees	245,404	264,220	269,504	274,894	280,392	286,000
Charges for Svcs/ Permits/Fees	2,984,495	2,536,517	2,587,247	2,638,992	2,691,772	2,745,607
Grants (or IGR)	141,436	5,150	5,150	5,150	5,150	5,150
Interest Income	86,977	67,385	68,112	68,112	68,112	68,112
All Other Revenues	311,110	187,574	187,574	187,574	187,574	187,574
Total Revenues	19,100,517	15,729,119	16,020,027	16,315,724	16,636,822	16,964,341
Transfers-In	1,025,058	1,184,451	1,196,296	1,208,258	1,220,341	1,232,544
Total Revenues & Transfers	\$ 20,125,575	\$ 16,913,570	17,216,322	\$ 17,523,982	\$ 17,857,163	\$ 18,196,886
FY18 Updates						
Expenditures						
Salary/Benefits	11,225,630	12,056,446	12,445,079	12,818,432	13,074,800	13,336,296
Operating Expenses	3,649,226	3,911,106	3,989,328	4,069,115	4,150,497	4,233,507
Capital Outlay	634,204	299,375	305,363	311,470	317,699	324,053
Transfers	1,148,000	402,689	300,914	306,699	307,130	174,541
Total Expenditures/Transfers	\$ 16,657,060	\$ 16,669,616	17,040,684	\$ 17,505,715	\$ 17,850,126	\$ 18,068,398
Fy18 Updates O&M		900,502				
Variance Revenue vs Expense	\$ 3,468,515	\$ 243,953	175,638	\$ 18,268	\$ 7,036	\$ 128,488
Beginning Fund Balance	5,970,748	9,027,586	7,109,591	7,285,230	7,303,497	7,310,534
Unavailable CAFR activity	(411,677)		-			
Trans. General Plan & One Time Items		(2,161,948)	-			
Ending Fund Balance	\$ 9,027,586	\$ 7,109,591	7,285,230	\$ 7,303,497	\$ 7,310,534	\$ 7,439,022
Ending Reserve (ExcTransfers)	58.21%	43.71%	43.52%	42.46%	41.67%	41.57%
Ending Fund Balance Per CAFR	9,767,430.00					
Less Amount reserved for SMUC	(980.00)					
Less NCCSIF reserves	(678,865.00)					
Less Interfund loan to Water fund	(60,000.00)					
Adjusted Ending Fund Balance	9,027,585.00					



Budget Process / Calendar



Budget Practices and Policies

Budget Process and Calendar

The budget process enables the City Council to make choices about staffing, equipment, and priorities to be addressed in the upcoming year. The City Council reviews the budget for the first time in May; however, the budget process begins in February of each year with a goal setting workshop to lay the groundwork for the expenditure requests from each department based on the priorities set by the City Council

Budget Roles and Responsibilities

This process includes formulation, preparation, implementation, administration and evaluation. All Department Directors are responsible to the City Manager, and the City Manager is responsible to the City Council for meeting the stated objectives and goals in the budget within the amounts appropriated in the budget. Individuals with specific responsibility for the budget process are as follows:

- The *City Council* sets the goals, objectives, and priorities that they want staff to concentrate on for the budget year. They are also responsible for reviewing the preliminary budget and approving the final budget for the fiscal year.
- The *City Manager* is responsible for implementing the goals, objectives and priorities of the City Council and recommending funding to carry out those goals, objectives, and priorities.
- The *Deputy City Manager-Administrative Services* and the staff in the Administrative Services Department are responsible for preparing estimates of remaining costs for the current fiscal year, preparing short and long-range revenue and expenditure forecasts, calculating departmental salaries and benefits, and assisting departments during the budget process. This staff is also responsible for reviewing the departmental operating and capital improvement requests as well as reviewing the department budget requests with the Director of each department and the City Manager. The Deputy City Manager-Administrative Services prepares the budget material for review by the City Manager.
- The Departmental Directors are responsible for reviewing historical data, collecting data on future activities and opportunities that affect the department and using this information to prepare a budget that implements the City Councils goals, objectives and priorities while at the same time carrying out the mission of the department. Each Department Director is responsible for maintaining departmental control of the approved budget for their department throughout the fiscal year.

Budget Process

The General Fund budget is adopted by the City Council before July 1 of each year. Input is received from City Council and staff throughout the organization in preparing the budget.

Budget Phases

Policy/Goal Setting Phase-The City Council sets goals and projects that it feels would meet the needs of the citizens of the City.

On March 24, 2009, the City Council formally adopted a Budget Policy for the City of Dixon.

Budget Development Phase-Departments develop budget requests that address new programs, evaluate existing programs, and review staffing levels. Each department begins with a base budget from the prior fiscal year adopted budget, adjusting for Memorandum of Understanding (MOU) changes and employee compensation, reducing for any one-time expenditures, increasing for known impacts, and adding new requests.

Budget Review/Modification Phase-The preliminary budget is presented by the City Manager, with the input of the Deputy City Manager- Administrative Services, and each Department to refine the budget into a balanced financial plan. The preliminary budget is presented to the City Council at workshops for review and additional modification.

Adoption Phase-The final budget, as modified after the City Council workshop(s), is presented to the City Council for adoption. A public hearing is held and the City Council adopts the budget, typically at the first meeting in June.

Implementation Phase-Department Directors are provided with budget status reports monthly. They are responsible for reviewing the reports and maintaining budgetary control throughout the fiscal year. The City Council receives financial reports monthly, which compares actual results with budgeted amounts.

Review and Approval of Budget

The City Council reviews the budget during the workshops held in May of each year. These workshops are open to the public and all city staff and provide a forum for the City Council to receive information and recommendations regarding the budget.

The budget for the General Fund is required, by law, to be adopted prior to July 1 of each year. This year, budgets for the other funds will also be adopted by July 1, in a consolidated budget document along with the General Fund.

Amendment to the Budget

The budget is adopted at the fund and departmental level. The City Manager is authorized to make transfers between account codes and departments within each fund. City Council approval is required for transfers between funds, except for those inter-fund transfers approved in the budget. The City Council must approve revisions that alter the total expenditures of any department.

The City of Dixon Adopted Budget includes the portion of the Capital Improvement Plan costs to be paid from the governmental funds and enterprise funds in the budget year.

Date		Description
December	31	Finance estimates labor costs - current and budget year
January	11	Template for Mid-Year Review to Departments
	25	Temporary Staffing requests due to Finance; any personnel allocation changes or increase in hours
	25	Mid Year Budget requests due to Finance
	30	Preliminary Discussion of 2018-19 budget parameters
February	1	General Fund Budget Worksheets including personnel budgets distributed to departments for review
	8	All other Funds Budget Worksheets including personnel budgets distributed to departments for review
	22	New Position Requests Due
	27	Mid-year budget review - City Council
March	8	General Fund worksheets due to Finance
	20	Department Head Budget meetings kick-off - Review positions/capital
	23	All other funds due to Finance
April	2	Worker's Comp rates for FY 2018-19 due to Finance (HR)
	2-13	Departmental Budget Review Meetings
	19	Budget narratives due to Finance
May	10	Preliminary Budget released to City Council
	10-23	Budget Reviewed by City Council
	15	Submit Discussion Papers to Finance
	23	Budget Workshop - All Funds <i>(includes Discussion Paper presentation)</i>
June	1	Staff prepares Budget and resolution (making any changes from Budget workshops)
	12	Public Hearing to Adopt Budget and Gann Limit
	30	FY 2018-19 Budget must be adopted by this date
July	2	Finance loads budget into financial system
	2	Finance rolls Fiscal Year in financial system to FY 2018-19
August	10	Adopted budget published and posted to website
Memo Only - City Engineering/Public Works manage the following related items:		
May	15	CIP to Planning Commission
June	30	5 year CIP to be adopted prior to this date

The dates listed above are subject to change.

Budget and Fiscal Practices and Policies

Reporting Entity

The City of Dixon was incorporated March 30, 1878 and is a general law city. The City of Dixon maintains a Council-Manager form of government and provides the following: public safety (police and fire), street maintenance, water, wastewater, public improvements, recreation, planning and zoning, and other general services. In addition, the financial responsibilities of the City of Dixon include the Dixon Redevelopment Successor Agency, the Dixon Public Improvement Corporation, and the Dixon Public Financing Authority.

Fiscal Policies

The City has a number of formal fiscal policies. Formal Policies are adopted by Resolution and include the Budget Policy, Investment Policy, Purchasing Policy, and a Fixed Assets Capitalization, Inventory Control, and Replacement Policy.

Budget Policy

The purpose of the Budget Policy is to provide the City of Dixon with a statement of budget principles that will be followed by the City in connection with the preparation of future budgets for the City in accordance with sound fiscal practices to promote the fiscal sustainability of the City of Dixon. Included in this policy are the following:

- Definition of a balanced budget,
- Definition of the General Fund Reserve
- Reserve level policies for the General Fund, other funds, and related agencies

In most cases the General Fund is the fund that is most impacted by these principles as it is the primary source for revenues for services that include public safety, street maintenance, parks and recreation, and neighborhood and community services.

Debt Service Policy

The City is debt adverse and will only enter into debt instruments for Capital Assets which have vital importance to City services. Debt instruments will only be considered when the useful life of the asset financed exceeds the debt service period required. In all debt issuance and disclosure processes, the City will follow best practices as detailed by the California Debt and Investment Advisory Commission (CDIAC).

Investment Policy

The purpose of this Policy is to provide the City of Dixon with a statement of recommended principles that will be followed by the City in connection with the future investment of funds not required for the immediate needs of the City. This Policy is also intended to provide guidance and direction to the officers of the City who may be charged by the City Council with the responsibility of carrying out the City's approved investment program for funds not required for the immediate needs of the City.

Investment of bond proceeds, employee retirement or deferred compensation plans shall be governed by their respective authorizing documents.

This Policy generally requires the City of Dixon to invest public funds in a manner which will achieve the maximum security while meeting the daily cash flow demands of the City, reasonable investment return and conforming to all statutes, regulations, ordinances and resolutions governing the investment of public funds. The City Council adopts the Investment Policy on an annual basis in June prior to the new fiscal year.

Purchasing Policy

This policy is an administrative policy which addresses the purchase of supplies and non-professional services. It includes information about how to handle these transactions in their various forms and within the constraints of legal and policy requirements.

The purchasing policy provides guidance for making purchases of supplies and nonprofessional services. It explains the various types of purchase transactions, and the procedures to use for each type of transaction. It covers the following areas:

- Purchases/Contracts for a Total of \$25,000.00 or More
- Purchases/Contracts for a Total of Less Than \$25,000.00
- Reviews Required Before Purchasing Process Can Begin
- Purchase Order and Contract Changes and Cancellations
- Standard Forms and Their Uses

In addition to its internal use and guidance, this policy also serves as direction for vendors interested in supplying materials, supplies, nonprofessional or professional services to the City.

Fixed Assets, Capitalization, Inventory Control and Replacement Policy

The purpose of this policy is to ensure adequate control and appropriate use of the City "fixed assets." The fixed asset policy defines fixed assets and establishes guidelines for their purchase, use, accounting, inventory, transfer, disposal, and replacement.

It is the policy of the City of Dixon that fixed assets be properly accounted for and used for appropriate City uses. It is the responsibility of City Department Heads to ensure that:

- purchasing guidelines are followed;
- fixed assets are adequately controlled and used appropriately; and
- the Administrative Services Department is notified when fixed assets are acquired, transferred, or otherwise subject to disposal.

It is the responsibility of the Administrative Services Department to ensure that:

- fixed assets information is maintained in accordance with generally accepted accounting principles;
- equipment replacement records and schedules are maintained so that funding will be available wherever possible to replace obsolete, outdated, and worn-out pieces of equipment.

The City Manager is authorized to grant exceptions to specific provisions on a case-by-case basis within the intent of the overall policy. Currently, equipment replacement needs are indentified and scheduled as part of the budgeting process and midyear review.

Fund Accounting

A fund is a separate fiscal and accounting entity with a separate set of accounting records. For example, a separate fund is used to account for the funds received by the City for the Gas Tax Program. The use of Fund Accounting is one of the basic requirements of generally accepted accounting principles (GAAP) for government and is a major difference between government and commercial accounting. It requires separate record keeping for each individual fund that a government uses.

Accounting Practices

The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) applicable to state and local governments. Generally accepted accounting principles for local governments includes those principles prescribed by the Governmental Accounting Standards Board (GASB), which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by the GASB and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units.

The section entitled "Fiscal Policies" summarizes the policies and practices used by the City of Dixon. All enterprise fund types use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types and agency funds use the modified accrual basis of accounting. Under this method, revenues are recognized when they become available and measurable. "Measurable" means the amount can be determined, and "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Budgetary Basis of Accounting

The budgetary basis of accounting determines when a government charges expenditures to a budget appropriation, or when it credits revenues to its funds for budgeting purposes. Although the City presents financial statements in its Comprehensive Annual Financial Report (CAFR) in accordance with GAAP, the budget is adopted on a modified cash basis. The major difference between the two basis of accounting is as follows:

- For budgetary purposes, revenues are recorded when received. Under GAAP, revenues are recorded when susceptible to accrual.
- Capital expenditures are budgeted as an expense in the enterprise funds. Under GAAP, these expenditures are reclassified as fixed assets.

Basis of Budgeting

The City of Dixon uses a base budget budgeting method. Each department requests an annual appropriation sufficient to fund current service levels and other costs the department is responsible for managing.

The budget base year is the prior years' adopted budget, reducing it for any one-time expenditure, increasing it for known impacts (such as increased utility costs, and salary and benefit negotiated increases) and adding new proposed programs or activities.

Budget Reserve

General Fund Reserve

The beginning fund balance available reserve is comprised of the June 30th unassigned fund balance of the General Fund No. 100, plus the carry-over encumbrance reserves from the prior fiscal year which will be re-budgeted in the next fiscal year and the total fund balance of the General Fund Contingency Reserve Fund No. 101 as of June 30th.

It is the policy of the City Council of the City of Dixon to maintain a minimum General Fund reserve level of at least 25%, depending upon the City's economic conditions. A higher reserve level is desirable and has been maintained for the last few years.

Reserve Levels for Other Funds and related Agencies

The budgets for other funds and related agencies are considered balanced on a case-by-case basis to be determined by the City Council at the time the budget is adopted, if the resources available including the undesignated fund balance or the working capital in the case of proprietary funds are sufficient to cover the uses of funds. Certain funds have specific minimum reserve levels as follows:

- The Water and Wastewater Enterprise Funds will strive to maintain a minimum reserve level of between 25% and 50% in order to provide for rate stabilization. Due to the current budgetary situation, rates may be increased over a gradual period to achieve the required reserve levels.

- The Water and Wastewater Funds are divided into multiple funds for budgetary purposes. Development impact-fee funds shall be treated separately. Other funds financed by user fees (the operating and maintenance fund and the capital replacement fund) shall be taken together for purposes of determining the minimum reserve level.

Definition of Balanced Budget

The General Fund budget will be considered balanced when revenues equal expenditures; however, reserves can be used to offset a revenue shortfall during a fiscal year as long as the minimum General Fund Reserve level of at between 5% and 15% is maintained, in accordance with the Budget Policy adopted by Resolution 09-048.

Appropriation Authority

The City Council adopts the budget by June 30 of each year through passage of an adopting resolution. This resolution sets expenditure limits at the fund level for the City's General Fund. A joint resolution adopts the budget for the City of Dixon, the Successor Agency (former Redevelopment Agency) and the Dixon Public Financing Authority.

Supplemental appropriations may be adopted by the City Council during the year. The City Manager is authorized to transfer budgeted amounts between departments for programs within any fund. Expenditures may not legally exceed appropriations at the fund level, which is the legal level of control.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures of money are recorded in order to reserve that portion of the appropriation, is employed as an extension of formal budgetary integration in all fund types. Encumbrances outstanding at year-end are "rolled over" into the next fiscal year, but the related budget authority is subject to re-appropriation.

Summary of Key Revenue Assumptions

Among the key analytical tools used in the budgetary process are the five-year financial forecast for the General Fund. In this forecast, great consideration is given to the key revenue resources and expenditure projections and influencing factors. Trending of these resources and factors provides us the history to develop our basis for our forecasting model.

As part of the mid-year budget review process, staff relies on departments to review monthly budgetary reports with particular attention to their mid-year status, and submit estimations for the balance of the year. This enables staff to bring to our attention changes in the resources and factors previously determined at the adoption of the fiscal year budget. Upon closer review, more accurate updates can be made to the projections allowing any necessary changes to be made that could have budgetary impacts. The following information addresses key General Fund revenue resources, which are the core of our budgetary ability to meet our appropriation needs for operations and services.

General Fund revenues

Sales tax and property tax comprise the primary General Fund revenue sources. Several revenues the City receives are cyclical, i.e. payments are submitted on a quarterly or annual basis, as opposed to a routine monthly payment. Dixon receives the majority of its General Fund revenue in the second part of the fiscal year.

- Sales Tax.** Sales tax revenues comprise over a third of all General Fund Revenues. The most recent sales tax report from HdL covers the fourth quarter of 2017, with sales 10.3% lower than the same period one year earlier. When adjusted to exclude reporting aberrations, actual sales were down 3.8%. Lower demand across several sectors contributed to the decline. As a frame of reference, during the same period Solano County revenues reflected a 3.6% increase, and the Bay area was up 4.5%.

Sales Tax		+/- %
FY 2016 Actual	5,744,837	
FY 2017 Actual	8,699,601	+51.5%
FY 2018 Estimate	8,535,303	+1.7%
FY 2019 Budget	8,540,249	-0.05%
45.7% of total Revenue		

- Property Tax.** The first regular apportionments of 2017-18 property taxes occurred in December, with the balance of payments due in April and in June. Proposition 8, passed by voters in November 1978, allows county assessors to reduce property values below their Prop 13 taxable values when the real estate market declines. This has been one critical factor for the lower revenues received in Dixon and throughout Solano County. Due to improvements in the real estate market, county assessors are beginning to restore values. At the beginning of FY 2018, 73.3% of properties in Dixon that were awaiting restoration in 2012-13 have been fully restored. While current home prices continue to increase, they are still far off

Property Tax		+/- %
FY 2016 Actual	3,454,519	
FY 2017 Actual	3,746,596	+8.5%
FY 2018 Estimate	3,998,977	+6.6%
FY 2019 Budget	4,137,009	+3.6%
22.2% of total Revenue		

from the peak in 2006. The data here does not include special programs, such as Homeowners Exemptions, that are accounted for in a separate account.

- Motor Vehicle in-Lieu Tax.** The vehicle license fee (VLF) is a tax on the ownership of a registered vehicle in lieu of taxing vehicles as personal property. The VLF is paid annually upon vehicle registration and funds city and county services.

In 2004, the Governor proposed a VLF for property tax swap which resulted in the VLF rate permanently reduced from 2% to 0.65%. The VLF backfill to cities & counties was eliminated and replaced on a dollar for dollar basis with a like amount of property taxes. Prior to the VLF-property tax revenues swap, most cities received 14% in VLF revenues.

Motor Vehicle in-Lieu Tax		+/- %
FY 2016 Actual	1,334,160	
FY 2017 Actual	1,410,142	+5.7%
FY 2018 Estimate	1,511,528	+7.2%
FY 2019 Budget	1,554,038	+2.9%
8.3% of total Revenue		

- Construction Permit Fees.** Building Permits saw a large increase in FY 2018 as development and new home building increased. Based on updated information, FY 2019 is budgeted conservatively, although development is expected to continue. Residential permits continue to be issued for HVAC system, photovoltaic installation and residential reroof projects.

- Franchise Fees.** The City receives franchise fees from cable television, telephone/internet, and refuse services on a quarterly basis, while Pacific Gas & Electric pays on an annual basis in April. Telephone/Internet franchise fees are projected to see modest decreases while refuse franchise fees are projected to see a 3.4% increase in this revenue category.

Franchise Fees		+/- %
FY 2016 Actual	589,478	
FY 2017 Actual	593,840	+0.74%
FY 2018 Estimate	617,612	+4.0%
FY 2019 Budget	622,643	+0.80%
3.3% of total Revenue		

- Transient Occupancy Tax.** Cities may impose this general tax, also referred to as TOT, on persons staying 30 days or less in a hotel, motel, or other lodging facility. The rate varies in cities throughout California, with higher rates typically associated with tourist destinations. Payments are received quarterly at a rate of 9% of taxable receipts. Each operator is required to remit receipts on or before the last day of the month following the close of each calendar quarter.

Transient Occupancy Tax		+/- %
FY 2016 Actual	504,658	
FY 2017 Actual	563,561	+10.5%
FY 2018 Estimate	579,272	+2.8%
FY 2019 Budget	589,375	+3.1%
3.1% of total Revenue		

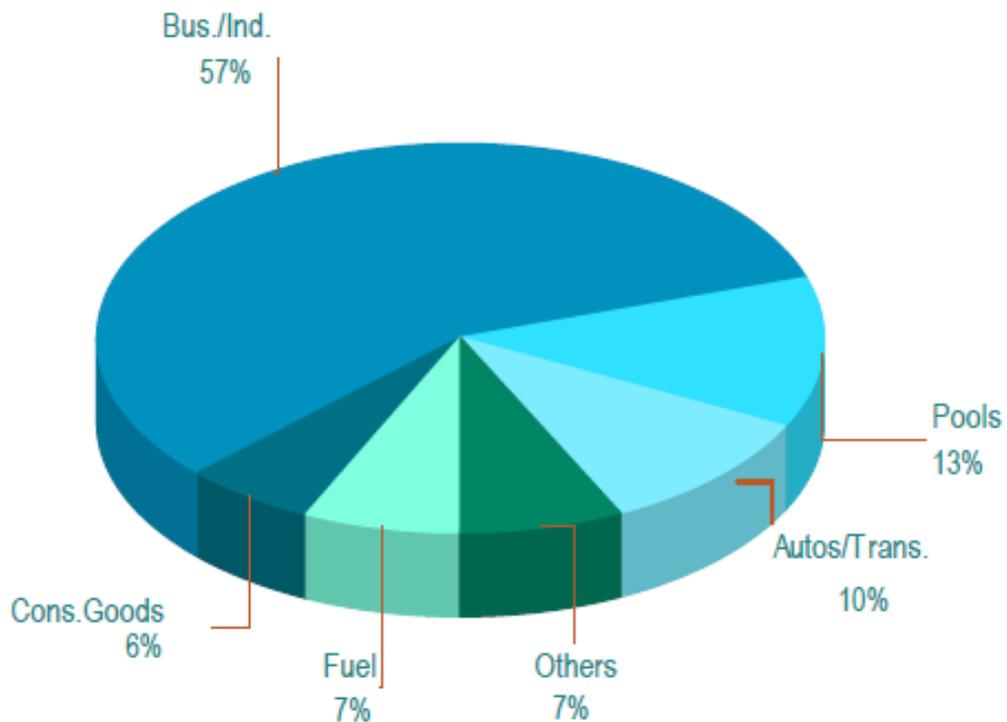
Business can be cyclical depending on special events scheduled in Dixon or neighboring communities. Staff had increased revenue projections for this category in the past year due to the timely payments by operators and increased business.

- Business Licenses.** These taxes are imposed on persons or entities for the privilege of conducting business within the city. The basis for the levy may be on a flat rate, number of employees, square footage, or gross receipts basis. Dixon's is on a flat rate basis depending on the business type and is pro-rated for new businesses depending on the quarter the business license was issued.

Business Licenses		+/- %
FY 2016 Actual	89,036	
FY 2017 Actual	89,387	+0.4%
FY 2018 Estimate	86,425	-3.4%
FY 2019 Budget	88,050	+1.9%
<i>0.5% of total Revenue</i>		

Business licenses are renewed annually in December, and become delinquent if not paid by January 31st. Over 900 business license renewals are mailed annually. The majority of revenue is received in December and January. This revenue has fluctuated slightly on a year by year basis, but remains a stable revenue source. The business license local opportunities ordinance has given local new Dixon businesses the option to start a business with the business license fee waived the first year on a trial basis for the first six months of 2018 accounting for the decrease in revenue received.

REVENUE BY BUSINESS GROUP Dixon This Quarter



Q4 2017- HdL Companies



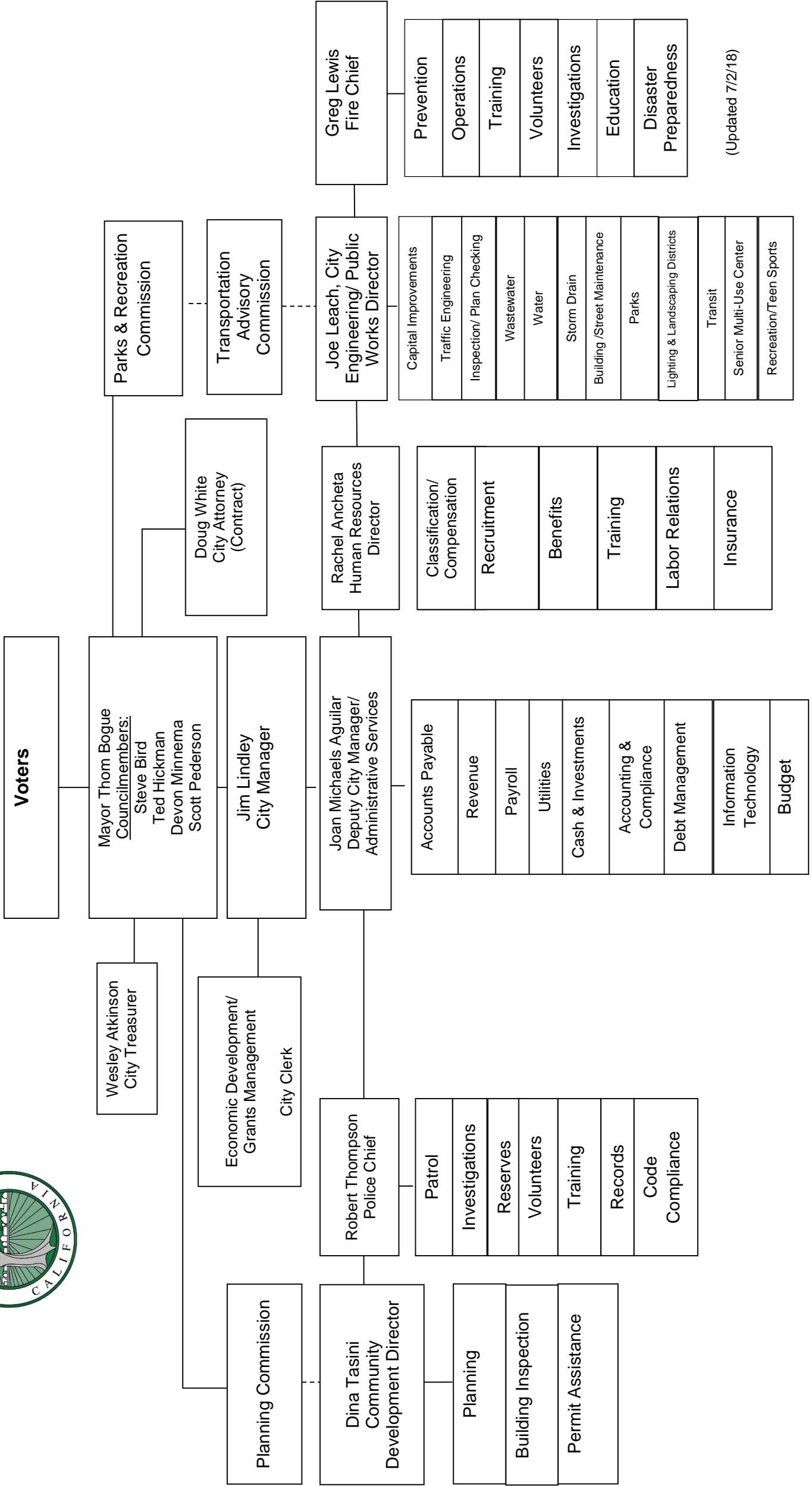
Organization Chart



Staffing Chart



CITY OF DIXON 2018-19 ORGANIZATIONAL CHART



(Updated 7/2/18)

City of Dixon

FULL AND PERMANENT PART TIME CITY STAFFING

<u>DEPARTMENT</u>	<u>FISCAL YEAR</u>						
	12/13	13/14	14/15	15/16	16/17	17/18	18/19
City Manager ¹	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Clerk ²	-	1.00	1.00	1.00	1.00	3.88	4.00
Administrative Services ²	9.75	9.75	9.75	9.88	9.88	7.00	9.00
Human Resources	2.75	1.75	1.75	1.75	1.75	1.75	1.75
Community Development	2.40	3.13	2.98	3.00	4.00	4.00	5.00
City Engineering/Public Works	5.50	5.45	5.65	6.20	4.63	4.63	7.00
Parks/Building Maintenance	7.50	7.63	8.15	7.48	9.80	10.80	12.00
Street Maintenance	4.00	3.50	3.50	2.70	2.70	2.70	4.75
Storm Drain Maintenance	-	-	-	0.75	0.75	0.95	2.25
Landscape/Lighting/ A.D. ³	1.00	1.00	1.00	1.97	1.30	1.30	1.30
Police	30.00	30.00	30.00	31.00	31.00	31.00	33.00
Fire	21.00	21.00	24.00	24.00	25.00	23.00	23.00
Recreation	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Senior Center	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sewer	6.50	7.05	6.70	6.80	6.77	7.38	6.23
Water ³	-	-	-	0.60	0.55	0.55	3.00
Transit	6.19	5.75	5.75	5.75	6.50	7.50	7.50
Gas Tax	-	-	-	0.50	0.50	0.50	0.50
TOTAL:	100.59	101.01	104.23	107.38	110.13	110.93	124.28

¹ In FY2013, Economic Development/Grants Manager position was added to City Manager Department

² In FY13/14, the City Clerk position was moved back to its own cost center. In FY17/18 Admin Staff were moved back to the City Clerk Cost center.

³ FY 15/16 has FTE directly assigned to assessment districts and are combined here representing Fund 600, 651 & 655

Classification Title	FY 2019 Authorized FTE
Account Clerk I	1.00
Account Clerk II	1.00
Acct. & PR Analyst	1.00
Administrative Clerk I	1.00
Administrative Clerk II	2.00
Associate Civil Engineer	1.00
Associate Planner	1.00
Building Inspector II	1.00
Building Plans Examiner I	2.00
Chief Plant Operator - Wastewater	1.00
City Clerk	1.00
City Engineer/Public Works Director	1.00
City Manager	1.00
Comm. Development Director	1.00
Computer Support Technician	1.00
CSO II	3.00
Deputy Clerk	1.00
Deputy CM/Admin Svcs	1.00
Deputy Finance Director	1.00
Econ. Develop/Grants Mgr	1.00
Engineering Tech II (Jan start)	1.00
Finance Analyst	1.00
Fire Captain	3.00
Fire Chief	1.00
Fire Division Chief	2.00
Fire Engineer	6.00
Fire Fighter	2.00
Fire Fighter/Paramedic	7.00
Human Resources Director	1.00
Human Resources Specialist	0.75
IT Manager	1.00
Junior Engineer	1.00
Maintenance Worker I	4.00
Maintenance Worker II	11.00
Management Analyst I	1.00
Parks & Bldg Maint Supervisor	1.00
Police Captain	2.00
Police Chief	1.00
Police Officer	19.00
Police Sergeant	6.00
Public Safety Admin. Manager	2.00
Public Works Operations Mgr.	1.00
Records Clerk	1.00
Recreation Manager	1.00
Recreation Supervisor	1.00
Senior Transit Driver	1.00
Sr. Account Clerk	1.00
Sr. Admin Clerk	1.00
Sr. Civil Engineer	1.00
Sr. Maintenance Worker	2.00
Sr. Utilities Maintenance Worker	1.00
Streets& Utilities Maint Supervisor	1.00
Transit Driver/Dispatcher	5.50
Transit Supervisor	1.00
Utilities Maintenance Worker I	1.00
Utilities Maintenance Worker II	1.00
Wastewater Operator I	1.00
Wastewater Operator II	2.00
Water Operator I	1.00
Water Operator II	1.00
Water Supervisor	1.00
Grand Total	124.28



General Fund
And
Sub Funds

General Fund & Sub Funds

General Fund and Sub Funds consist of the General Fund and the Council Discretionary, Recreation, Performing Arts, Planning, Equipment Replacement Reserve, Building Reserve and the Infrastructure Reserve Funds. These funds are accounted for as part of the General Fund for GAAP (Generally Accepted Accounting Principles) purposes but are budgeted separately in order to separate out the expenditures of various programs.

General (Purpose) Fund 100

The General Purpose Fund known simply as the General Fund is the primary source for discretionary spending that is not restricted by the source of the funds received. There are five functional areas in the General Fund each of which contains a number of departments representing the activities of a full service City. The divisions are: 1) Administration, 2) Development Services, 3) Community Facilities, 4) Public Safety and 5) Non-departmental.

Administration is comprised of the City Council, Manager, Attorney, Clerk, Administrative Services (Finance and Information Technology), Human Resources/Risk Management, and Insurance budgets. Development Services includes Community Development, Building Inspection, and Engineering department budgets. Community Services includes the Public Works Operations and Maintenance, Storm Drain and Parks, Streets and Building Maintenance department budgets, as well as the Recreation and Senior Center department budgets. Public Safety is comprised of the Police, Code Enforcement, and Fire department budgets.

Non-Departmental is the departmental budget for expenditures such as contingencies and transfers, which are not related to a particular department.

Council Discretionary- Fund 102

The Council Discretionary Fund was established in 2008 to separate out expenditures that the City Council had set aside for particular purposes. In June 2009, the City Council adopted a General Plan fee that generates revenue in this fund to be used solely for General Plan expenses. Any revenue received prior to that date is discretionary for the Council to use. Administrative Services manages this fund.

Recreation – Fund 103

The Recreation Fund budget provides resources for the Recreation Division to offer programs such as classes of general interest, day camp, youth and adult sports leagues, and teen activities. Activities budgeted in this fund are designed to be self-supporting. General Fund transfers are made to support this fund when needed. Fees are set based on the estimated cost of the program offered. Funds for a scholarship program are included in the budget for those who meet income qualifications. The scholarship can provide up to a 75% discount off the cost of a program for youth 17 and under.

Community Support – Fund 105

The Community Support Fund is funded by a portion of the lease revenue from the digital billboard. This new fund was established in fiscal year 2015. The funds are set aside for funding community support requests as approved by Council.

Public Benefit – Fund 107 – NEW FUND

The City Council has taken various actions related to the cannabis industry including the approval of development agreements. Action to establish this fund took place in December 2017 for the accounting of cannabis revenues and expenditures.

Technology Fee – Fund 108

This new fund was established in fiscal year 2017. It was established to track the new Technology Fee adopted to recover costs necessary to provide improved permit tracking and processing software. This fund is managed by the Community Development department.

Planning Agreements – Fund 190

The Planning Agreements Fund is used to account for developer deposits to cover the cost of planning services. This fund is managed by the Administrative Services Department. In recent years this fund has been reflected on the summary page only to show fund balance. In FY 2015-16 there was increased development activity and we are budgeting for anticipated legal and project administration expenditures in FY 2016-17. Current projects include Civic Dixon, Southwest, TEC Equipment and Valley Glen 2 CFD.

Equipment Replacement Reserve Fund – Fund 820

The Equipment Replacement Reserve Fund is funded by a transfer from the General Fund. Purchase of new equipment for the General Fund is funded by a transfer from this fund to the General Fund. This fund is managed by the Administrative Services Department.

Building Reserve Fund – Fund 830

The Building Reserve Fund is funded by transfers made from time to time from the General Fund. Transfers out are made to cover the cost of major repairs or improvements to the City's buildings.

Infrastructure Reserve Fund – Fund 831

The Infrastructure Reserve Fund is funded by transfers made from the General Fund and was established in fiscal year 2011-12. An annual \$50,000 transfer is made for funding future infrastructure projects.

Technology Replacement Fund – Fund 832

The Technology Reserve Fund is has been created by an initial \$40,000 transfer made from the General Fund. The purpose of this fund is to provide funding for future upgrades and replacements of computers, servers and other technology that has a known anticipated lifespan.

PERS Stabilization Fund – Fund 840

The PERS Stabilization Fund was established in fiscal year 2014 to account for funds for PERS stabilization. With recent changes at CalPERS lowering the discount rate over the next three years, rate projections and costs to the City are expected to grow.

OPEB Reserve Fund – Fund 841

The OPEB Reserve Fund was established in fiscal year 2016 to account for funds for OPEB liability and future financial obligations. It is the intention to each fiscal year to evaluate salary savings, and augment this fund when fiscal conditions allow.

**CITY COUNCIL
CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND 100 and 101**

SUMMARY OF FY 2018 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2017	\$ 9,027,585
ESTIMATED FY2017-18	<u>Projected Year-End</u>
ESTIMATED REVENUE	19,284,604
TRANSFERS IN	<u>1,200,387</u>
ESTIMATED REVENUE AND TRANSFERS	<u>20,484,991</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	29,512,576
TOTAL ESTIMATED EXPENDITURES & TRANSFERS	17,082,758
TRANSFERS OUT (Fund 100)	1,815,763
TRANSFERS OUT, (Fund 101)	<u>678,571</u>
Sub-Total Appropriations/Transfers (Recurring)	19,577,092
<i>One-time Items, inc capital</i>	<u>845,736</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>20,422,828</u>
 ESTIMATED FUND BALANCE JUNE 2018	 9,089,748
Budget Reserve (%)	50.70%

SUMMARY OF FY 2019 ADOPTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2018 (estimated)	\$ 9,089,748
ADOPTED FY 2018-19 BUDGET	<u>Amount</u>
PROPOSED REVENUE	18,672,915
TRANSFERS IN	<u>1,286,737</u>
PROPOSED REVENUE AND TRANSFERS	19,959,652
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 29,049,400
TOTAL RECURRING APPROPRIATIONS	17,883,395
TRANSFERS OUT (Fund 100)	1,355,353
TRANSFERS OUT, (Fund 101)	<u>450,000</u>
Sub-Total Appropriations/Transfers (Recurring)	19,688,748
<i>One-time Items, inc capital</i>	<u>976,910</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>20,665,658</u>
 ESTIMATED FUND BALANCE JUNE 2019	 \$ 8,383,741
Budget Reserve (%)	44.45%

CITY OF DIXON

GENERAL FUND 100

BUDGET SUMMARY BY DEPARTMENT

		FY 2018 (estimated)			FY 2019		
<u>DEPARTMENT</u>	OPERATING			OPERATING			
	SALARY AND BENEFITS	EXPENSES AND CAPITAL	BUDGET PROJECTIONS	SALARY AND BENEFITS	EXPENSES AND CAPITAL	BUDGET	
000 Non Departmental ¹	-	1,994,427	1,994,427	-	1,528,154	1,528,154	
111 City Council	84,919	268,190	353,109	97,108	97,580	194,688	
112 City Manager	430,296	52,851	483,147	385,144	61,590	446,734	
113 City Clerk	359,496	51,638	411,134	445,217	118,038	563,255	
114 Administrative Services	794,614	330,457	1,125,071	1,024,225	350,470	1,374,695	
115 Human Resources	183,979	79,762	263,741	221,938	91,954	313,892	
118 City Attorney	-	656,479	656,479	-	650,000	650,000	
119 Insurance	-	244,793	244,793	-	261,986	261,986	
132 Community Development	415,631	63,477	479,108	520,113	46,482	566,595	
143 Engineering	513,798	1,158,072	1,671,870	847,361	332,430	1,179,791	
152 PW Parks Maintenance	1,057,883	972,403	2,030,286	1,243,996	786,450	2,030,446	
153 PW Street Maintenance	287,711	230,529	518,240	473,446	435,600	909,046	
154 PW Storm Maintenance	101,341	74,785	176,126	121,544	119,030	240,574	
161 Police	3,640,301	1,095,024	4,735,325	4,318,721	810,274	5,128,995	
166 Fire	3,632,394	621,273	4,253,667	3,672,312	722,955	4,395,267	
171 Recreation	215,927	19,811	235,738	289,933	18,185	308,118	
172 S/MUC	88,396	23,600	111,996	105,143	18,280	123,423	
TOTALS	<u>11,806,686</u>	<u>7,937,571</u>	<u>19,744,257</u>	<u>13,766,200</u>	<u>6,449,458</u>	<u>20,215,658</u>	
Non-Recurring & Capital Expenditures	(155,436)	(690,300)	(845,736)	(89,165)	(887,745)	(976,910)	
Total Recurring General Fund Budget	11,651,250	7,247,271	18,898,521	13,677,035	5,561,713	19,238,748	
Transfers Out	-	(1,815,763)	(1,815,763)	-	(1,355,353)	(1,355,353)	
Total without Transfers	11,651,250	5,431,508	17,082,758	13,677,035	4,206,360	17,883,395	

Note: ¹Dept 000 includes transfers

City of Dixon Budget FY 2018-19

000 - NON-DEPARTMENTAL

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-000-401100-0000	Homeowners Exemption	33,084	32,678	28,936	30,095
100-000-401200-0000	Secured Property Taxes	3,186,031	3,473,477	3,716,278	3,864,929
100-000-401300-0000	Supplemental Taxes	61,476	70,138	89,253	79,945
100-000-401400-0000	Unsecured Property Taxes	207,012	202,981	193,446	192,135
100-000-401500-0000	Property Transfer Tax	84,818	112,219	97,560	87,065
100-000-411250-0000	VLF/ERAF Swap	1,341,890	1,410,142	1,511,528	1,554,038
100-000-411300-0000	Sales & Use Tax	4,618,948	8,699,601	8,535,303	8,540,249
100-000-411350-0000	Sales Tax in Lieu -Triple Flip	1,125,889	-	-	-
100-000-411400-0000	Sales Tax - Public Safety	80,453	83,071	86,710	90,365
100-000-415100-0000	Business Licenses	89,036	89,387	86,425	88,050
100-000-415200-0000	Franchise Tax - Cable TV	82,363	77,845	72,245	71,650
100-000-415210-0000	Franchise Tax-Pac Bell (AT&T)	45,554	30,689	23,296	20,147
100-000-415211-0000	Franchise Tax - Pac Bell PEG	-	-	1,974	3,948
100-000-415300-0000	Franchise Tax - PGE	128,808	136,270	149,607	151,103
100-000-415400-0000	Franchise Tax - Refuse	332,753	349,036	370,490	375,795
100-000-415600-0000	Transient Occupancy Tax	504,658	563,561	579,272	589,375
100-000-420200-0000	Admin Fees - City Management	32,602	13,065	3,000	5,000
100-000-420300-0000	Admin Fees - Finance	13,625	13,003	17,378	14,500
100-000-420310-0000	Admin Fees- SB1186 Bus Lic Fee	58	58	198	-
100-000-420400-0000	Admin Fees - Public Works	177,725	219,278	237,653	366,206
100-000-420450-0000	Admin Fees - Police	-	-	63,696	123,850
100-000-421000-0000	Arena Use	6,463	9,502	7,415	7,295
100-000-421100-0000	Athletic Field Use	4,924	5,228	7,590	5,300
100-000-421200-0000	Bicycle Permits	86	26	25	-
100-000-421300-0000	Building Permits	274,181	377,488	382,170	350,000
100-000-428400-0000	Dog License	21,866	20,016	21,870	21,870
100-000-428500-0000	Encroachment Inspection Fee	80,423	656,698	650,000	232,000
100-000-428600-0000	Fire Contract Service Fee	661,331	640,207	717,865	624,630
100-000-428700-0000	Fire Dept Fees	66,104	78,225	75,741	73,357
100-000-428750-0000	Fire Dept Fees-Training	-	-	-	-
100-000-428750-1105	Fire Dept. Fees - Fire Academy	18,105	31,942	28,705	18,000
100-000-428750-1106	Fire Dept Fees-Hosted Training	-	22,655	7,595	20,000
100-000-428800-0000	Fire Dept Permits	8,342	8,925	8,600	8,865
100-000-428801-0000	Fireworks stand fees	1,250	850	1,325	1,000
100-000-428900-0000	Fire Extrication Fees	635	25	50	-
100-000-428901-0000	EMS First Responder Fee	-	-	1,000	25,000
100-000-429000-0000	Garage Sale Permits	1,943	1,410	1,300	1,400
100-000-429200-0000	Miscellaneous Fees	1,410	-	-	-
100-000-429200-0257	Cannabis Pilot Program Fees	-	15,000	-	-
100-000-429300-0000	Misdemeanor Fines	18,262	11,667	10,005	11,300
100-000-429700-0000	Other Permits	13,997	35,351	19,267	20,215
100-000-429900-0000	Parking Fines	1,698	2,152	5,365	5,475
100-000-433100-0000	Plan Check Fee	124,469	218,667	248,411	227,500
100-000-433200-0000	Plan Check Fee - Engineering	7,290	160,425	23,611	4,435
100-000-433300-0000	Planning & Zoning Charges	33,105	23,450	28,230	21,660
100-000-433350-0000	Planning - Reimburse Agreement	656	-	17,755	15,000
100-000-433400-0000	Police Dance Security Fee	2,027	1,515	150	300
100-000-433500-0000	Police Dept Fees	7,126	7,463	7,250	7,135
100-000-433520-1117	Police Dept Fees - SRO Reimb	-	-	-	62,171
100-000-434000-0000	Rental Reservations	7,058	7,558	5,100	5,895
100-000-434100-0000	Rental - S/MUC	9,605	13,401	15,125	12,710
100-000-434200-0000	Rental - Softball Lights	12,590	4,220	8,177	6,025
100-000-436000-0000	State Highway Maintenance	10,500	10,500	10,500	10,500
100-000-436300-0000	Swim Team Dolphins	7,833	14,113	7,850	7,850
100-000-436400-0000	Swimming - Lap Swim	7,531	6,128	6,758	6,350
100-000-436500-0000	Swimming Instructions	31,449	28,201	30,400	30,000
100-000-436600-0000	Swimming Pool Admissions	14,954	12,620	13,500	19,000
100-000-436700-0000	Swimming Pool Rentals	6,057	5,675	5,600	5,750
100-000-436800-0000	Concessions	1,496	808	1,200	900
100-000-460100-0000	Abandoned Vehicle Program	17,019	19,295	17,690	15,010

City of Dixon Budget FY 2018-19
000 - NON-DEPARTMENTAL

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-000-460400-0000	Copies	2,579	200	100	200
100-000-460500-0000	Donations	-	-	-	-
100-000-460600-0000	Emergency Cost Recovery Prog	-	59,765	288,890	150,000
100-000-460600-1110	Emerg Cost Recovery - CalFire	396,805	353,745	-	-
100-000-460700-0000	EMS Fire Project	119,378	119,378	119,378	119,378
100-000-460900-1002	Grant Funds - Police/Avoid 10	10,251	2,554	2,358	-
100-000-460900-1007	Grant Funds - Police/BVP	-	-	2,352	2,800
100-000-461000-0000	Grant Funds - PW	53,185	19,134	5,150	5,150
100-000-461115-0000	Grant - Homeland Security/FEMA	1,578	-	-	-
100-000-461115-1107	Grant - FEMA SAFER Volunteer	14,861	6,250	-	-
100-000-461120-1116	Grant - 2014 VFA Grant	16,304	-	-	-
100-000-461500-0000	Insurance Settlement	-	3,073	-	-
100-000-461600-0000	Interest Earned	65,412	80,180	72,795	73,525
100-000-461700-0000	Lease Revenue	136,786	137,535	138,074	138,574
100-000-461800-0000	Miscellaneous Income	44,823	67,376	26,720	24,350
100-000-461800-0247	Misc Income - Reimbursements	8,291	23,083	28,278	5,000
100-000-462050-3003	DUSD Reimbursements - Meetings	1,199	1,582	2,010	1,600
100-000-462050-3004	Reimbursements - Library Mtgs	465	238	610	300
100-000-462100-0000	POST Reimbursement	405	285	1,659	1,500
100-000-462600-0000	Sale of Property	-	-	156,349	-
100-000-462700-0000	SB-90 Reimbursements	58,112	11,890	14,915	13,695
100-000-463000-0000	Special Trips (Self Funded)	-	195	-	-
100-000-463100-0000	Worker's Comp Refund	-	70,353	135,350	-
100-000-463101-0000	Liability Insurance Refund	-	14,870	25,674	-
100-000-470100-0000	Unrealized Gain on Investments	9,644	(19,370)	-	-
	Fund Revenue	14,558,999	18,999,589	19,278,104	18,668,415
100-000-491103-0000	Transfer from Recreation	16,211	16,060	17,189	18,787
100-000-491108-0000	Transfer from User Tech Fee	-	-	12,207	12,420
100-000-491305-0000	Transfer from Sewer O & M	312,923	312,070	341,901	413,297
100-000-491310-0000	Transfer fr Sewer Impvmt (310)	1,418	1,314	29,226	32,362
100-000-491315-0000	Transfer fr Sewer Rehab (315)	6,059	6,062	4,984	5,725
100-000-491316-0000	Trfr from Sewer Mixed (316)	176	184	263	287
100-000-491331-0000	Transfer from Water O&M (331)	127,605	128,418	148,485	184,065
100-000-491334-0000	Transfer fr Water Capital Proj	-	-	124	135
100-000-491335-0000	Tsfr from Water Cap Proj Rehab	1,429	1,514	1,843	2,018
100-000-491350-0000	Transfer from Transit O & M	69,905	68,815	80,872	89,040
100-000-491530-0000	Transfer from Gas Tax	205,250	245,470	204,502	206,310
100-000-491600-0000	Transfer from L&L	-	-	-	3,000
100-000-491740-0000	Transfer from Successor Agency	-	140,563	144,277	117,026
100-000-491750-0000	Transfer from Capital Projects	22,247	40,675	34,601	51,110
100-000-491820-0000	Transfer from Equip Replace	48,664	31,451	39,000	144,000
100-000-491830-0000	Transfer from Building Reserve	43,670	-	48,500	-
100-000-491831-0000	Tsfr from Infrastructure Rsv	41,074	28,103	85,936	-
100-000-491540-0000	Transfer from Traffic Safety	561	587	1,277	1,396
100-000-491720-0000	Transfer from NFSAD	2,042	2,167	183	199
100-000-497600-0000	Transfer from CFD	1,570	1,605	5,017	5,560
	Transfers In	900,803	1,025,058	1,200,387	1,286,737
100-000-521901-0000	Credit Card Payments	-	-	-	13,025
100-000-522400-0000	Consultants - Professional	34,408	-	9,839	-
100-000-523800-0000	County Charges	46,393	47,996	46,533	53,810
100-000-529400-0000	Lease Purchase - Solar	104,784	108,884	103,392	105,966
100-000-560400-0000	Capital Outlay	-	161,451	18,900	-
	Dept Expenditures	185,585	318,331	178,664	172,801
100-000-590103-0000	Transfer to Recreation	3,482	4,853	14,345	18,673
100-000-590300-0000	Transfer to L&L	53,863	53,863	88,180	83,180
100-000-590830-0000	Transfer to Building Reserve	-	50,000	50,000	100,000
100-000-590831-0000	Tsfr to Infrastructure Reserve	50,000	50,000	-	-

City of Dixon Budget FY 2018-19
000 - NON-DEPARTMENTAL

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-000-590832-0000	Tsfr to Technology Replacement	-	40,000	40,000	40,000
100-000-591108-0000	Transfer to User Tech Fee Fund	-	34,728	-	-
100-000-591190-0000	Tsfr to Planning Agreements	-	83,282	16,652	-
100-000-591400-0000	Transfer to Unrestricted CIP	-	67,701	776,221	625,000
100-000-591540-0000	Transfer to Traffic Safety	-	-	13,968	56,000
100-000-591545-0000	Transfer to CASp Cert & Training	-	-	-	7,500
100-000-591572-0000	Transfer to CDBG Rehab Grant	-	-	361,233	-
100-000-591840-0000	Transfer to PERS Stabilization	75,602	-	-	75,000
100-000-591841-0000	Transfer to OPEB Reserve	500,000	500,000	250,000	250,000
100-000-597275-0000	Transfer to Lease Financing	25,280	232,256	205,164	-
100-000-597300-0000	Transfer to Equipment Repl.	-	-	-	100,000
	Transfers Out	708,227	1,116,682	1,815,763	1,355,353
	TOTAL FUND REVENUE	15,459,802	20,024,647	20,478,491	19,955,152
	TOTAL DEPT EXPENDITURES/TRANSFERS	893,812	1,435,013	1,994,427	1,528,154

City of Dixon Budget FY 2018-19
000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)
OPERATING EXPENSES SUMMARY SHEET

Account Code	2018		2019	Brief Detail Description
	Budget	Estimated	Budget	
521901	-	-	13,025	Credit card fees and processing equipment
522400	9,500	9,839	-	Consultants - Professional
523800	49,340	46,533	53,810	Property Tax Administration Fees
529400	103,392	103,392	105,966	Solar Panel Lease Payments
560400	37,500	18,900	-	Capital Outlay
590103	14,345	14,345	18,673	Transfer to Recreation Fund (103)
590300	88,180	88,180	83,180	Transfer to L&L (600)
590830	50,000	50,000	100,000	Transfer to Building Reserve (830)
590832	40,000	40,000	40,000	Transfer to Technology Reserve
591190	-	16,652	-	Transfer to Planning Agreements (190)
591400	776,221	776,221	625,000	Transfer to Unrestricted CIP for Pardi Market
591540	30,000	13,968	56,000	Transfer to Traffic Safety
591545	-	-	7,500	Transfer to CASp Fund
591572	361,233	361,233	-	Transfer to CDBG Rehab Grant
591840	-	-	75,000	Transfer to PERS Stabilization Fund
591841	250,000	250,000	250,000	Transfer to OPEB Reserve
597275	205,164	205,164	-	Transfer to Lease Financing (275)
597300	-	-	100,000	Trans to Equipment Replacement
Total	2,014,875	1,994,427	1,528,154	

City Council

The City Council is comprised of a directly elected Mayor and four (4) district elected City Council members. The Mayor and Council Members are elected for a four (4) year term. The City Council is the policy making legislative body of the City of Dixon. The City Council acts upon all legislative matters concerning the City, approving and adopting ordinances, resolutions and other matters requiring overall policy decisions and leadership. The City Council appoints the City Manager and the City Attorney as well as various commissions, boards and citizen advisory committees to ensure broad based citizen input into the City's affairs to meet community needs and sustain demanded service levels; directs staff to initiate new programs to update existing services, determines the ability of the City to provide financing for the budget, and oversees the financial condition of the city. The City Council also serves as the Board of Directors for the Successor Agency of the City of Dixon (former Redevelopment Agency) and the Dixon Public Financing Authority.

City Council Mission

To provide policy direction and oversight for the City of Dixon; to serve as the elected representatives for the citizens of the City of Dixon in guiding municipal operations and services.

<u>Name</u>	<u>Position</u>	<u>Term</u>
Thom Bogue	Mayor	2016-2020
Ted Hickman	Vice-Mayor	2014-2018
Steve Bird	Councilmember	2016-2020
Devon Minnema	Councilmember	2016-2020
Scott Pederson	Councilmember	2014-2018

City of Dixon Budget FY 2018-19
111 - CITY COUNCIL

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-111-511100-0000	Salaries/Wages PT	25,110	26,865	30,150	33,450
100-111-511170-0000	Commissions/Committees	5,150	7,100	8,500	10,500
100-111-512100-0000	Medicare	2,453	2,564	2,847	6,895
100-111-512400-0000	Health Insurance	46,003	41,865	41,870	44,865
100-111-512600-0000	Worker's Comp Insurance	626	1,119	1,552	1,398
100-111-521800-0000	Communications	2,509	2,288	3,200	3,200
100-111-524200-0000	Dues/Subscriptions	33,624	36,030	38,780	38,780
100-111-526000-0000	Equip Repairs/Maintenance	-	1,016	-	-
100-111-530200-0000	Meetings/Seminars	6,859	7,921	10,000	12,000
100-111-531000-0000	Mileage Reimbursement	2,325	1,451	1,700	1,700
100-111-531600-0000	Office Supplies	38	215	200	400
100-111-535600-0000	Special Supplies	5,439	3,535	8,110	8,000
100-111-535650-0000	Subsidies to Comm Groups	7,529	6,291	6,200	33,500
100-111-560400-0000	Capital Outlay	6,098	-	200,000	-
TOTAL DEPT. EXPENDITURES		143,762	138,261	353,109	194,688

City of Dixon Budget FY 2018-19
111 - CITY COUNCIL
OPERATING EXPENSES SUMMARY SHEET

Account Code	2018		2019	Brief Detail Description
	Budget	Estimated	Budget	
521800	2,410	3,200	3,200	iPad monthly access and insurance
524200	38,780	38,780	38,780	League dues \$6,675, League North Bay \$250; Travis RAFC \$135, Solano County Water Authority \$3,000, LAFCO \$7659 ABAG \$4,500, Granicus subscription maintenance \$750 month; Granicus Open Platform \$400/month; Travis Consortium \$2,000; included inflationary factor
530200	14,700	10,000	12,000	Annual League Conference (Long Beach), Solano EDC, Dixon Chamber installation lunch
531000	1,700	1,700	1,700	Mileage reimbursement
531600	200	200	400	Office Supplies, including business cards
535600	9,865	8,110	8,000	Name plaques, publications, drinking water at City Hall; Closed Session meals
535650	8,500	6,200	33,500	Community Subsidy Funding (Grillin' N Chillin' staff time); Dixon Teen Center \$25,000 subsidy
560400	50,000	200,000	-	Capital purchases - 17/18 Council A/V system
Total	126,155	268,190	97,580	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2018-19**

**GENERAL FUND 100
DEPT. 111
CITY COUNCIL**

Title	FTE	Full Time Equiv. Pay 511000	Soc Sec/ Medicare 512100	Health Insurance 512400	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>						
Mayor	1.00	7,350	1,114	7,209	234	15,906
Councilmember	1.00	6,270	1,706	16,029	199	24,204
Councilmember	1.00	6,270	1,031	7,209	199	14,710
Councilmember	1.00	6,270	1,031	7,209	199	14,710
Councilmember	1.00	6,270	1,031	7,209	199	14,710
Treasurer	1.00	1,020	78	-	32	1,130
Planning Commission	7.00	4,200	321	-	134	4,655
Parks & Recreation Commission	7.00	4,200	321	-	134	4,655
Transportation Commission	7.00	2,100	161	-	67	2,327
Subtotal:	27.00	43,950	6,794	44,865	1,398	97,007
<i>Other payroll costs:</i>						
PERS Health Administration		-	101	-	-	101
Subtotal:		-	101	-	-	101
GRAND TOTAL:	27.00	43,950	6,895	44,865	1,398	97,108

Ordinance No. 7-015 adopted by the City Council on December 9, 2014 increased the salaries and provides health & welfare benefits to Councilmembers.

Commissioners have the option to waive the stipend. Currently 3 Planning Commissioners, 1 Parks and Rec Commissioner and 3 Transportation Advisory Commissioners waive the stipend. This results in savings of \$2,900.

City Manager

The City Manager is appointed by the City Council and is the Chief Administrative Officer of the City. Jim Lindley was appointed as the Dixon City Manager beginning on March 12, 2012.

The City Manager is responsible for providing support and advice to the City Council; offering leadership and policy support for departments; fostering community partnerships and interagency collaboration; connecting citizens with their community; providing legislative policy support; and guiding the City's continuing transformation to a highly customer focused team.

The City Manager is responsible for the efficient and effective operation of all City departmental programs and services. The City Manager advises the City Council on the financial condition of the City; makes recommendations to the City Council on all legislative policy matters and supervises all of the appointed department managers, except the City Attorney, who is appointed by the City Council. The City Manager also functions as the Executive Director of the Dixon Public Financing Authority, the Chief Executive Officer of the Dixon Successor Agency, and is responsible for the operation of the water utility.

City Manager Mission

The City Manager will provide effective policy recommendations to the City Council and leadership and guidance to the City of Dixon organization in providing services to the Citizens of Dixon.

Current Year – 2018 – Department Accomplishments

- Submitted a balanced city budget for the sixth consecutive year.
- Managed the Cannabis Pilot Program.
- Provide high level policy and strategic direction to City departments on major citywide initiatives, including the update of the City's General Plan, water implementation, economic development activities, and others.
- Completed labor negotiations with DPFA resulting in a Memorandum of Understanding with a term through June 30, 2020.
- Coordinated with staff on the possible development of the Southwest area.

Budget Year - 2019 - Department Work Plan/Goals

- Continue to make economic development among the highest priorities for the City, including proactively reaching out to potential new businesses and streamlining and implementing creative processes and programs to encourage business retention and relocation.
- Continue staffing the Business Roundtable Group to provide updates on Dixon's economic development initiatives.
- Improving and forging relationships that help us continue to build a strong, sustainable community featuring a balance of high quality services
- Serve as Chief Negotiator for labor unit contracts whose term concludes on June 30, 2019
- Enhance the community through investment in resources by augmenting staffing and capital budgets.

City of Dixon Budget FY 2018-19
112 - CITY MANAGER

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-112-511000-0000	Salaries/Wages	236,375	256,804	237,965	277,034
100-112-511010-0000	Admin Leave Paid	-	679	2,615	-
100-112-511020-0000	Comp paid	-	1,697	-	-
100-112-511700-0000	Auto Allowance	4,800	4,800	4,800	4,800
100-112-511900-0000	Separation Pay	-	-	95,663	-
100-112-512100-0000	Medicare	3,496	3,732	4,892	4,420
100-112-512200-0000	Retirement	44,584	49,004	56,121	73,243
100-112-512220-0000	PARS 403b Suppl. Retire Plan	24,439	24,439	-	-
100-112-512300-0000	Disability Insurance	993	989	851	1,084
100-112-512400-0000	Health Insurance	29,570	29,230	25,480	23,056
100-112-512600-0000	Worker's Comp Insurance	1,101	1,569	1,909	1,507
100-112-521200-0000	Business Development	991	-	1,000	32,000
100-112-521800-0209	Communications - Emp Stipend	2,040	2,040	1,890	2,040
100-112-522400-0000	Consultants - Professional	4,249	6,126	32,836	5,750
100-112-522600-0000	Contr Servs - Non Professional	1,691	1,322	1,425	3,000
100-112-524200-0000	Dues/Subscriptions	9,795	9,780	9,825	10,500
100-112-530200-0000	Meetings/Seminars	3,175	3,030	4,100	6,000
100-112-531000-0000	Mileage Reimbursement	-	-	275	-
100-112-531600-0000	Office Supplies	326	141	225	300
100-112-535600-0000	Special Supplies	771	1,249	1,275	2,000
100-112-535750-0000	Training	-	250	-	-
		368,396	396,881	483,147	446,734

City of Dixon Budget FY 2018-19
112 - CITY MANAGER
OPERATING EXPENSES SUMMARY SHEET

Account Code	2018		2019	Brief Detail Description
	Budget	Estimated	Budget	
521200	2,000	1,000	32,000	Business Workshops (Employer Roundtable, etc.); Property Owner Workshop
521800-0209	2,040	1,890	2,040	Communications - Employee Stipend
522400	40,750	32,836	5,750	Consultants Professional - HDL property tax (split w/ 114)
522600	3,000	1,425	3,000	Economic Development brochures, data lists, graphics, flyers
524200	10,180	9,825	10,500	ICMA Dues, Solano EDC - \$8,000, CALED; DDBA; California City Manager Foundation (CCMF)
530200	6,000	4,100	6,000	League Annual seminar and City Manager; Economic Development seminar: Solano EDC breakfasts; Dixon Chamber Installation
531000	-	275	-	Mileage reimbursement for Econ Dev/Grants Manager
531600	250	225	300	Office supplies
535600	1,700	1,275	2,000	Special Supplies
Total	65,920	52,851	61,590	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 112
 CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
City Manager	1.00	192,796	67,113	15,750	3,024	648	1,008	280,339
Econ. Develop/Grants Mgr	1.00	89,038	6,130	7,209	1,396	436	499	104,708
Subtotal:	2.00	281,834	73,243	22,959	4,420	1,084	1,507	385,047
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Ins		-	-	97	-	-	-	97
Subtotal:		-	-	97	-	-	-	97
GRAND TOTAL:	2.00	281,834	73,243	23,056	4,420	1,084	1,507	385,144

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City Clerk

The City Clerk's Office provides information on legislative history and operations of the City to the City Council, all City Departments, and the general public. The City Clerk is the local official for elections, the Political Reform Act, the Maddy Act, the Public Records Act and the Brown Act. Before and after the City Council takes action, the City Clerk ensures that actions relating to, but not limited to, Agendas, Ordinances, Resolutions, Minutes, and Agreements are in compliance with all Federal, State and local statutes and that all actions are properly executed, recorded and filed.

City Clerk Mission

To provide innovative and practical solutions that address issues with integrity, responsiveness and sensitivity to employees, residents and other customers.

Current Year – 2018 – Department Accomplishments

- Realigned staffing to the City Clerk for improved front counter supervision and improved public service.
- Presentation to the City Council for direction on replacing the current Audio and Video equipment in the Council Chambers.
- Began the RFP process for obtaining bids to replace our audio video system and moving forward with awarding a contract to replace our audio video system in the Council Chambers.
- Developed and carried-out back-up plans for audio-video activities and conducted recruitment for two part time Audio-Video Technicians.
- Hire a replacement Administrative Clerk due to a retirement.

Budget Year –2019 – Department Work Plan/Goals

- Continue to digitally transfer City documents to the City's website to transition to digital electronics records management.
- Offer notary services to the public.
- Implement a passport issuance program to save the citizens of Dixon from having to travel to County offices to obtain passports.
- Implement software for 700 filers and Public Records Request making it more transparent to the public.
- Research and implement a City-wide electronic agenda management system.

City of Dixon Budget FY 2018-19
113 - CITY CLERK

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-113-511000-0000	Salaries/Wages	86,221	111,725	248,963	265,658
100-113-511010-0000	Admin Leave Paid	2,599	1,030	52	-
100-113-511020-0000	Comp Paid	1,614	-	-	-
100-113-511100-0000	Salaries/Wages PT	4,750	5,013	6,625	8,195
100-113-511900-0000	Separation Pay	-	4,616	210	-
100-113-512100-0000	Medicare	1,447	1,863	3,927	7,004
100-113-512200-0000	Retirement	18,718	33,057	49,024	85,768
100-113-512210-0000	Retirement-PARS	-	-	70	107
100-113-512300-0000	Disability Insurance	393	357	1,018	1,222
100-113-512400-0000	Health Insurance	14,631	19,602	43,166	44,626
100-113-512401-0000	Retiree Health	-	-	4,679	31,194
100-113-512600-0000	Worker's Comp Insurance	465	692	1,733	1,443
100-113-520400-0000	Advertising/Publications	8,380	7,560	18,000	15,000
100-113-521800-0000	Communications	-	-	200	400
100-113-522400-0000	Consultants - Professional	6,910	35,598	3,000	7,000
100-113-522600-0000	Contr Servs - Non Professional	1,313	1,683	2,000	2,000
100-113-524000-0000	Exams/Physicals/Testing	-	-	200	200
100-113-524200-0000	Dues/Subscriptions	295	1,410	700	900
100-113-524600-0000	Elections	54	37,480	-	50,000
100-113-530200-0000	Meetings/Seminars	1,531	2,268	2,800	5,275
100-113-531000-0000	Mileage Reimbursement	118	1,033	1,100	1,300
100-113-531400-0000	Office Equip Maint/Rental	3,083	3,081	3,763	13,763
100-113-531600-0000	Office Supplies	2,007	2,060	2,000	2,500
100-113-531600-0103	Office Supp -General City Hall	-	1,895	5,000	6,000
100-113-532800-0000	Postage	12,156	11,882	12,875	13,000
100-113-535600-0000	Special Supplies	-	-	-	700
TOTAL DEPT. EXPENDITURES		166,685	283,905	411,105	563,255

City of Dixon Budget FY 2018-19

113 - CITY CLERK

OPERATING EXPENSES SUMMARY

Account Code	2018		2019	Brief Detail Description
	Budget	Estimated	Budget	
520400	19,000	18,000	15,000	Advertising public hearings; bid and public notices; publishing ordinances.
521800		200	400	Communications - Ipad monthly access and insurance
522400	7,000	3,000	7,000	Consultants - Code Publishing for updates to municipal code.
522600	2,000	2,000	2,000	City Hall alarm contract
524000	200	200	200	Exams/Physicals/Testing
524200	700	700	900	Professional organization membership dues and subscriptions -CCAC, IIMC, CACEO
524600	-	-	50,000	Elections - No General Election Midterm
530200	2,800	2,800	5,275	Conferences and Seminars for: LOCC New Law and Election Seminar, \$975; CCAC Annual Conference, \$1150; CCAC Division meetings, 300; training for Deputy Clerk and other staff
531000	300	1,100	1,300	Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	3,763	3,763	13,763	Office equipment rental and agreements - records retention management - Corodata \$225 per month. Purchase of Nova - agenda management software
531600	2,000	2,000	2,500	Office Supplies - printer cartridges, handbook binding supplies
531600-0103	6,000	5,000	6,000	City Hall general office supplies
532800	12,000	12,875	13,000	City postage meter and postage supplies, and express mail items
535600	-	-	700	Special Supplies - iPad for City Clerk (one-time expense)
Total	55,763	51,638	118,038	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 113
 CITY CLERK

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512700	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 513300	Total Employee
PERMANENT EMPLOYEES:									
City Clerk	1.00	88,670	-	28,627	17,041	1,533	424	484	136,780
Deputy Clerk	1.00	83,369	-	26,916	13,111	1,399	369	421	125,585
Administrative Clerk II	1.00	40,647	-	13,123	7,209	694	199	228	62,099
<i>Administrative Clerk II</i>	1.00	52,972	-	17,102	7,209	873	231	264	78,650
Subtotal:	4.000	265,658	-	85,768	44,570	4,498	1,222	1,397	403,113
Temporary Personnel									
	Hours								
Audio Video Technician	550	-	8,195	107	-	119	-	46	8,467
Subtotal:	550	-	8,195	107	-	119	-	46	8,467
Other payroll costs:									
PERS Health Administration		-	-	-	56	-	-	-	56
Retirement Health Benefit					31,194	2,386			33,580
Subtotal:					31,250	2,386			33,636
GRAND TOTAL:	4.00	265,658	8,195	85,875	75,820	7,004	1,222	1,443	445,217

Administrative Services

The Administrative Services Department, plans, directs, and coordinates the fiscal and information technology affairs of the City in accordance with specific objectives established by legal and professional standards. It provides for the maintenance of the City's financial records and information technology system, and provides management with information necessary for sound fiscal and information technology decisions. This includes budget, debt administration, cost and revenue accounting, accounts and loans receivable, administering the transient occupancy and business license tax collections, utility billing, payroll, accounts payable, fixed assets and information technology. The Finance Division is also responsible for investing and safeguarding the city's cash in accordance with City Council's adopted investment policies.

The Administrative Services Department serves as a customer service portal for citizens via the service counter. Through active information sharing and problem solving, assists many different users in efficiently interacting with the City and its many departments. Staff processes over 5,200 utility bills on a bi-monthly basis, receiving payments and responding to customer inquiries.

Administrative Services Mission

To provide outstanding customer service to the City Council, City Management, Operating Departments, and the Citizens of Dixon in prudently managing financial resources through accurate and high quality business planning, financial, and information technology services.

Current Year – 2018 – Department Accomplishments

- Issued Community Facilities District No. 2015-1 (Valley Glen No. 2) Special Tax Bonds, Series 2017
- Adopted General Fund balanced budget
- Supported HR with costing for labor groups, as well as preparation of 5-year forecast models with financial impacts to General Fund
- Managed the City's website to post NewsFlashes, documents, and promote Dixon events through the use of social media such as Facebook
- Embarked on DocsVault electronic storage software program for Accounts Payable completing fiscal years 2016-17 through current invoices

Budget Year – 2019 – Department Work Plan/Goals

- Implement GASB (Governmental Accounting Standards Board) Statement No. 75 relating to accounting and financial reporting for postemployment benefits other than pensions
- Upgrade financial system, Accela, to be cloud based
- Issue RFP and retain services for needed cost allocation study
- Complete website re-design.
- Implement paperless routing of documents for signature.



Government Finance Officers Association

**Certificate of
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Presented to

**City of Dixon
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morill

Executive Director/CEO

City of Dixon Budget FY 2018-19
114 - ADMINISTRATIVE SERVICES

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-114-511000-0000	Salaries/Wages	605,865	568,753	494,970	585,716
100-114-511000-0102	Salaries/Wages - IT	68,622	81,309	87,245	146,779
100-114-511000-0221	Salaries/Wages - Pub Rec Req	612	959	52	-
100-114-511010-0000	Admin Leave Paid	392	-	1,035	-
100-114-511020-0000	Comp Paid	-	2,530	-	-
100-114-511200-0000	Overtime	9	104	768	-
100-114-511900-0000	Separation Pay	-	4,389	-	-
100-114-512100-0000	Medicare	9,324	8,829	7,511	10,356
100-114-512100-0102	Medicare - IT	968	1,306	1,404	1,770
100-114-512200-0000	Retirement	115,572	121,674	114,190	140,241
100-114-512200-0102	Retirement - IT	4,199	5,330	5,708	21,009
100-114-512200-0221	Retirement - Pub Rec Req	141	340	680	-
100-114-512220-0102	PARS 403b Suppl. Retire - IT	15,841	-	-	-
100-114-512300-0000	Disability Insurance	3,073	2,911	2,372	3,318
100-114-512400-0000	Health Insurance	99,826	83,880	65,904	82,764
100-114-512400-0102	Health Insurance - IT	13,605	7,613	7,200	24,250
100-114-512401-0000	Retiree Health	2,900	2,793	3,369	234
100-114-512600-0000	Worker's Comp Insurance	3,493	4,983	2,208	7,258
100-114-512600-0102	Worker's Comp Insurance - IT	962	159	1	530
100-114-520860-0000	Cash Over/Short	77	53	65	-
100-114-521800-0000	Communications	11,771	11,906	12,700	17,700
100-114-521800-0209	Communications - Emp Stipend	2,040	2,040	2,415	2,940
100-114-521900-0000	Bank Fees	1,707	1,979	2,360	3,600
100-114-522400-0000	Consultants - Professional	44,796	81,967	98,075	58,550
100-114-522400-0102	Consultants - Professional -IT	2,480	1,708	1,200	1,200
100-114-523200-0000	Contractual Services/Audit	49,745	47,095	49,471	57,905
100-114-524200-0000	Dues/Subscriptions	953	1,012	1,050	1,395
100-114-530200-0000	Meetings/Seminars	2,780	3,679	10,420	9,500
100-114-531000-0000	Mileage Reimbursement	460	377	295	450
100-114-531400-0000	Office Equip Maint/Rental	10,297	10,946	9,875	13,200
100-114-531400-0102	Office Equip Maint/Rental - IT	220	-	-	-
100-114-531600-0000	Office Supplies	4,182	5,307	4,110	4,000
100-114-531600-0102	Office Supplies - IT	54	48	100	160
100-114-531600-0103	Office Supp -General City Hall	7,898	3,986	-	-
100-114-531650-0102	Office/Software Maint - IT	24,946	21,263	75,641	76,070
100-114-535600-0000	Special Supplies	468	2,430	2,000	2,000
100-114-535600-0102	Special Supplies - IT	19,576	22,252	44,000	74,800
100-114-535600-0247	Special Supplies - Reimburse	-	429	-	-
100-114-535750-0000	Training	2,358	1,515	450	1,500
100-114-535750-0102	Training - IT	-	1,000	-	500
100-114-560400-0102	Capital Outlay - IT	41,074	33,603	16,230	25,000
		1,173,285	1,152,457	1,125,071	1,374,695

City of Dixon Budget FY 2018-19

114 - ADMINISTRATIVE SERVICES OPERATING EXPENSES SUMMARY

Account Code	2018		2019	Brief Detail Description
	Budget	Estimated	Budget	
520860	-	65	-	Cash over/short
521800	13,500	12,700	17,700	City Hall phone and internet service enhance fiber network for cloud based applications
521800-0209	2,565	2,415	2,940	Communications - Emp Stipend
521900	2,400	2,360	3,600	Bank fees, also allocated with wastewater & water funds
522400	108,075	98,075	58,550	HdL Co, ongoing sales tax & property tax review/audit fees, \$16,550; Investment custodial security services, Zions National \$2,500; Public Financial Management Investment Consultant Services, \$24,805 Consultant services - SB90 Claims \$3,500, comprehensive fee study Note: If HDL recoveries exceed \$10,000 an additional appropriation will be needed; also SB 90 claims appropriation may need to be increased with increased recoveries.
522400-0102	1,200	1,200	1,200	Back-up/On-call IT Consultant
523200	57,035	49,471	57,905	Annual Audit - contract with LSL; Transit & Water pay portion of audit; GASB 68 actuarial \$850 per valuation; CalMuni Statistics GASB 75 actuarial report
524200	1,455	1,050	1,395	Memberships: GFOA, CSMFO : Technical FLSA Publications
530200	8,420	10,420	9,500	Meetings/Seminars: CSMFO in Palm Springs; CSMFO Quarterly Meetings; GFOA Los Angeles; PERS Annual Conference
531000	450	295	450	Mileage for staff training
531400	13,200	9,875	13,200	Printer maintenance; City Hall workroom copier lease estimate \$1100/mo, amount varies by use, color use needed for Council, GPAC
531600	3,600	4,110	4,000	Office Supplies - budget binders
531600-0102	160	100	160	Office Supplies - IT specific supplies
531650-0102	86,750	75,641	76,070	Office/Software Maintenance - financial system maintenance - Finance/Utilities portions and Employee Self-Service; Antivirus ; and Sonicwall support; Docsvault; VmWare support, Knowbe security awareness training; Accela - cloud based; Shortel software support
535600	2,000	2,000	2,000	Miscellaneous Forms; Business License forms
535600-0102	44,000	44,000	74,800	Special Supplies - IT: Civic Plus Web Hosting Cost; replacement computers & laptops or tablets (25); <i>wiring racks for computer room; server rack for Fire & Corp Yard (\$6,800 one time)</i>
535750	750	450	1,500	Training - Excel, other Microsoft classes; annual payroll update
535750-0102	250	-	500	Training - IT
560400-0102	19,936	16,230	25,000	Capital Outlay - Server replacement
Total	365,746	330,457	350,470	

City of Dixon Budget FY 2018-19
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
114 - ADMINISTRATIVE SERVICES

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Host Dixon1 (server)	15,000	1.00	15,000
R	E	Upgrades to backup server@corpyard	10,000	1.00	10,000
				Total	25,000

*Category: V = Vehicles
 F = Furniture/Fixtures
 E = Equipment
 B = Buildings

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 114
 ADMINISTRATIVE SERVICES

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Deputy CM/Admin Svcs	1.00	176,646	65,863	14,682	2,774	648	912	261,525
Deputy Finance Director	1.00	116,106	37,485	17,041	1,931	554	633	173,750
IT Manager	1.00	99,022	6,818	7,209	1,540	482	3,125	118,196
Finance Analyst	1.00	76,640	5,277	13,111	1,301	372	425	97,126
Acct. & PR Analyst	1.00	56,680	1,551	7,209	926	278	317	66,961
Sr. Account Clerk	1.00	61,820	19,959	7,209	1,001	286	327	90,602
Account Clerk II	1.00	56,196	18,143	7,209	919	260	297	83,024
Account Clerk I	1.00	41,628	2,866	17,041	851	204	233	62,823
Computer Support Tech	1.00	47,757	3,288	13,111	883	234	1,519	66,792
Subtotal:	9.00	732,495	161,250	103,822	12,126	3,318	7,788	1,020,799
Other payroll costs:								
PERS Health Administration/Sr. Mgmt Life Ins		-	-	234	-	-	-	234
Retirement Health Benefit		-	-	3,192	-	-	-	3,192
Subtotal:		-	-	3,426	-	-	-	3,426
GRAND TOTAL:	9.00	732,495	161,250	107,248	12,126	3,318	7,788	1,024,225

Computer Support Tech Position Added with Reso# 17-129 Sept 21 2017

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Human Resources

The services provided by Human Resources include: oversight of the employee benefits administration, conducting and administering the City's recruitment and selection program, administering the City's Risk Management program, managing labor and employee relations, developing, administering, and conducting City-wide training programs, ensuring City compliance with applicable labor, benefit, medical and safety laws and regulations, and providing oversight of the City's classification and compensation system.

Human Resources Mission

To provide innovative and practical solutions that address issues with integrity, responsiveness and sensitivity to employees, residents and other customers.

Current Year – 2018 – Department Accomplishments

- Conducted 23 recruitments, resulting in 13 full time, part time and temporary employees hired.
- Participated in local Job Fairs to provide potential candidates with information about new and on-going City of Dixon recruitments.
- Conducted an Employee Survey regarding dental benefits to determine current dental needs of employees. As a result of the Employee Survey, modified the orthodontia benefits for 2018 to include adults.
- Completed the City of Dixon's open enrollment with consultants available to educate employees regarding health and welfare benefits.
- Conducted Affordable Care Act review to ensure compliance with Internal Revenue Services.
- Continued to offer management and supervisory trainings through the regional Liebert, Cassidy Employee Relations Consortium. The trainings for 2017-2018 included: Introduction to FLSA, Managing the Marginal Employee, Public Sector Employment Law Update, Leaves, Leaves and More Leaves, The Future is Now – Embracing Generational Diversity and Succession Planning, Difficult Conversations and Performance Management: Evaluation, Documentation and Discipline.
- Assisted with negotiations for Fire and Police contracts.

Budget Year – 2019 – Department Work Plan/Goals

- *Improve the City's Recruitment outreach efforts by:*
 - Participating in at least two local or regional Job Fairs.
 - Contacting Local and Regional Agencies, nonprofit and community based group to participate in Job Fairs and interest in receiving Job Announcements.
- *Improve the City's Retention efforts by:*
 - Implementing New Employee Orientation Experience this new program will track new employees' experience from date of hire up to 6 months of employment.
- Implementing a HR system to streamline and modernize paper-based workflows to increase efficiency and decrease repetitive work. The system will streamline recruitment, onboarding, performance management, benefits and off boarding.
- Implement Benefits Module to simplify open enrollment and onboarding process.
- Implement Ergonomic Injury Management Plan.
- Review and Update the City's Injury & Illness Prevention Plan (IIPP).
- Develop and Implement New Employee Training Plan and Annual Employee Training Plan through training provider Target Solutions.

City of Dixon Budget FY 2018-19
115 - HUMAN RESOURCES

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-115-511000-0000	Salaries/Wages	102,428	120,580	138,403	174,162
100-115-511020-0000	Comp Paid	814	-	-	-
100-115-511110-0000	Wages PT Extra Hours	4,550	8,103	7,826	7,000
100-115-511200-0000	Overtime	284	-	498	-
100-115-511900-0000	Separation Pay	-	1,800	-	-
100-115-512100-0000	Medicare	1,607	2,004	2,216	2,912
100-115-512200-0000	Retirement	13,222	16,273	22,748	23,429
100-115-512300-0000	Disability Insurance	692	628	877	848
100-115-512400-0000	Health Insurance	12,892	13,653	10,744	12,618
100-115-512600-0000	Worker's Comp Insurance	816	686	1,111	969
100-115-520400-0000	Advertising	66	65	-	-
100-115-521800-0000	Communications	509	418	456	456
100-115-521800-0209	Communications - Emp Stipend	900	750	855	1,140
100-115-522400-0000	Consultants-Professional	8,912	6,158	10,443	11,000
100-115-524200-0000	Dues/Subscriptions	-	500	500	500
100-115-524800-0000	Employee Assistance Program	2,057	3,580	3,580	3,580
100-115-525200-0000	Employee Event	15	1,160	5,300	3,500
100-115-525400-0000	Employee Recognition Awards	6,667	5,186	5,138	4,500
100-115-530200-0000	Meetings/Seminars	-	6,414	3,300	3,300
100-115-531000-0000	Mileage Reimbursement	240	451	370	500
100-115-531400-0000	Office Equip Maint/Rental	48	-	-	-
100-115-531600-0000	Office Supplies	629	1,077	795	1,000
100-115-531650-0000	Office/Software Maintenance	1,746	-	1,833	2,118
100-115-532000-0000	Personnel/Recruiting	43,879	65,396	19,850	27,000
100-115-532400-0000	Physical/Psych Exams	17,599	23,134	13,000	13,000
100-115-533000-0000	Benefit Plan Administration	9,986	10,822	11,004	10,860
100-115-535600-0000	Special Supplies	753	1,224	988	1,000
100-115-535600-0247	Special Supplies - Reimburse	222	-	250	-
100-115-535750-0000	Training	-	281	500	500
100-115-535800-0000	Training - Employee Program	800	800	1,600	8,000
TOTAL DEPT. EXPENDITURES		232,334	291,144	264,185	313,892

City of Dixon Budget FY 2018-19

115 - HUMAN RESOURCES

OPERATING EXPENSE SUMMARY

Account Code	FY 2018		2019	Brief Detail Description
	Budget	Estimated	Budget	
521800	460	456	456	Communications - Wi-Fi for HR laptop (\$38.01/mo)
521800-0209	900	855	1,140	Cell phone stipend (\$95/mo)
522400	12,300	10,443	11,000	Hearing officer, \$2,500; Investigations, \$5,000; LCW ERC \$4800
524200	500	500	500	Professional organization membership dues and subscriptions -- IPMA (\$150), CALPELRA (\$350)
524800	3,500	3,580	3,580	Employee Assistance Program
525200	5,324	5,300	3,500	Employee Appreciation Family Event
525400	4,850	5,138	4,500	Employee service awards \$3650, STAR award program \$1050, and retiree plaques \$150
530200	3,300	3,300	3,300	Conferences and Seminars for: CalPELRA, PARMA, CAJPA
531000	500	370	500	Employee mileage reimbursement
531600	500	795	1,000	Office Supplies - printer cartridges, employee identification cards, camera supplies.
561650	2,118	1,833	2,118	Springbrook software maintenance (10% increase)
532000	20,000	19,850	27,000	Personnel/Recruiting - consolidated for all departments; Pre-employment background/credit checks; government online recruitment program/\$8,000 On-boarding program
532400	13,000	13,000	13,000	Pre-employment, post-accident, reasonable suspicion/random drug tests; Pre-employment physicals and psychological exams
533000	11,530	11,004	10,860	Wage Works Benefits Administration (125 Plan), \$2550; Basic Pacific (COBRA Administration), \$1020; PERS Survivor Benefit \$2760; PARS - \$5,200
535600	1,000	1,238	1,000	Bilingual certification tests (est. 4/yr \$240) (Recert done every 3 yrs; last done in 2016 for \$360) California Chamber of Commerce Labor Law Posters (\$750)
535750	1,500	500	500	Training not provided through NCCSIF insurance pool (HR Dept Only)
535800	8,000	1,600	8,000	Employee Education Reimbursement Program
Total	89,282	79,762	91,954	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 115
 HUMAN RESOURCES

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Human Resources Director	1.00	118,651	3,247	7,209	1,825	562	642	132,136
Human Resources Specialist	0.75	62,511	20,182	5,409	985	286	327	89,700
Subtotal:	1.75	181,162	23,429	12,618	2,810	848	969	221,836
<hr/>								
PT Extra Wages		7,000	-	-	102	-	-	7,102
Subtotal:		7,000	-	-	102	-	-	7,102
<hr/>								
GRAND TOTAL:	1.75	188,162	23,429	12,618	2,912	848	969	228,938

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City Attorney

The City Attorney is appointed by and serves at the pleasure of the City Council. The client of the City Attorney is the City of Dixon, as represented by the City Council. The City Attorney advises all officers and employees of the City regarding all legal matters pertaining to the business of the City and acts as primary provider of legal services and counsel to both the City Council and City Staff. The City Attorney represents the City in litigation to which it may be a party, drafts legal and official documents, including ordinances, resolutions and contracts, and coordinates legal services of special counsel. Douglas White, from the firm Churchill White LLP, is the appointed City Attorney.

City Attorney Mission

The City Attorney is committed to providing accurate, timely, proactive and cost effective legal guidance and representation for the City of Dixon and the Dixon City Council



City of Dixon Budget FY 2018-19
118 - CITY ATTORNEY

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-118-529600-0000	Legal Services	473,389	709,545	656,479	650,000
	TOTAL DEPT. EXPENDITURES	473,389	709,545	656,479	650,000

City of Dixon Budget FY 2018-19
119 INSURANCE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-119-527800-0000	Insurance - Liability	158,307	166,318	179,971	183,986
100-119-528000-0000	Insurance - Mobile Equipment	26,656	29,895	30,566	33,000
100-119-528200-0000	Insurance - Property	28,644	22,478	34,256	45,000
100-119-535950-0000	Uninsured Losses	13,483	-	-	
	TOTAL DEPT. EXPENDITURES	227,090	218,691	244,793	261,986

Community Development Department

The Dixon Community Development Department is comprised of the Planning Division and the Building Inspection Division. These two divisions provide comprehensive development services to the public.

The Planning Division reviews proposals based on policies in the General Plan and Specific Plans, Zoning Ordinance, State Law and other local ordinances. The Division ensures compliance with a number of constantly changing land use and environmental laws pertinent to development proposals. The Division also provides staff support to the City of Dixon's Planning Commission and advises the City Council.

The Building Inspection Division is responsible for implementation of the various building codes, health and safety codes, and other codes related to proper construction practices. Duties include reviewing construction plans, issuance of permits and daily site inspections. Other duties include code enforcement and preparation of monthly activity reports.

Both the Planning Division and Building Inspection Division provide direct assistance to the public and ensure that the proper development review process is fulfilled. The two divisions work closely with other city departments, state and local agencies in meeting this objective.

Community Development Department Mission

To ensure the public health, safety and welfare for Dixon residents through the implementation of the policies in the City's General Plan, Zoning Ordinance and Building Codes and any applicable regulations.

Current Year – 2018 - Department Accomplishments

Planning Division:

- Continued progress on the General Plan Update.
- Adoption of an amendment to the Sign Ordinance to assist in the regulation of multi-tenant signs and proximity to the freeway.

- Continue to assist the Economic Development Division in attracting new businesses.
- Continue to process the TEC Equipment development proposed to be located within the Northeast Quad Specific Plan area.
- Completed review and entitlements for Valley Glen (105 homes) and Newberry Phase II (84 homes).
- Completion of Ordinance Amendments pertaining to Cannabis Business within the City.
- Approval of two cannabis dispensaries, one manufacturing facility and one cultivation business.
- Accepted three additional cannabis business conditional use permits and Development Agreements.
- Entitlement of new Commercial development which includes McDonalds rebuild, Habit tenant improvements, Burger King remodel, Starbucks and Panda, construction of Import Master, as well as Reuse and remodel of the existing IHOP building.
- Heritage Commons Phase III completed and building permits to be issued.
- Approval of the Habitat for Humanity Veterans Home.

Building Division:

- Conduct all residential, commercial and industrial building inspection and plan review for development projects city wide.
- Issued approximately 300 building permits
- Hiring an additional Building Plans Examiner I to streamline processing of building permits.

Budget Year - 2019 - Department Work Plan/Goals

- Complete inspections and develop the remaining lots for Valley Glen and Newberry Phase II
- Completion of the General Plan Update and begin Annexation process with LAFCO
- Work collaboratively with Economic Development Division to streamline the permit process and promote development.
- Complete all inspection of Cannabis Operations that were approved in December 2017.

- Implement Accela program to track permit activity.
- Complete processing of Valley Glen Phase IV and Brookfield (Greenwich)
- Continue to facilitate new residential, commercial and industrial development applications.
- Begin revision of several sections of Chapter 18 (Zoning Ordinance).
- Processing and approval of Southwest Dixon Development.

City of Dixon Budget FY 2018-19
132 - COMMUNITY DEVELOPMENT

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-132-511000-0000	Salaries/Wages	201,201	249,412	337,740	407,882
100-132-511020-0000	Comp Paid	42	580	-	-
100-132-511200-0000	Overtime	144	15	-	-
100-132-511900-0000	Separation Pay	-	12,109	-	-
100-132-512100-0000	Medicare	3,040	3,767	4,709	6,883
100-132-512200-0000	Retirement	28,255	24,172	18,614	25,894
100-132-512220-0000	PARS 403b Suppl. Retire Plan	34,391	7,679	-	-
100-132-512300-0000	Disability Insurance	868	1,142	1,353	1,966
100-132-512400-0000	Health Insurance	22,371	31,621	45,244	66,954
100-132-512401-0000	Retiree Health	251	2,821	3,459	3,192
100-132-512500-0000	Unemployment Insurance	-	-	1,532	-
100-132-512600-0000	Worker's Comp Insurance	2,405	653	2,981	7,342
100-132-521800-0000	Communications	250	250	400	660
100-132-521800-0209	Communications - Emp Stipend	1,110	1,025	1,140	2,040
100-132-522400-0000	Consultants - Professional	111,819	65,516	51,130	20,000
100-132-523800-0000	County Charges	-	-	-	300
100-132-524200-0000	Dues/Subscriptions	1,429	705	2,000	3,500
100-132-530200-0000	Meetings/Seminars	20	800	1,000	6,000
100-132-531000-0000	Mileage Reimbursement	253	218	150	200
100-132-531600-0000	Office Supplies	1,103	1,167	1,100	1,100
100-132-531650-0000	Office/Software Maintenance	2,076	2,180	2,282	2,882
100-132-535600-0000	Special Supplies	176	715	800	800
100-132-535750-0000	Training	2,343	-	1,500	5,000
100-132-537500-0000	Vehicle Fuel	505	993	1,475	2,000
100-132-538000-0000	Vehicle Parts/Maintenance	379	8	500	2,000
TOTAL DEPT. EXPENDITURES		414,430	407,547	479,108	566,595

City of Dixon Budget FY 2018-19
132 - COMMUNITY DEVELOPMENT
Operating Expenses Summary

Account Code	FY 2018		2019	Brief Detail Description
	Budget	Estimated	Budget	
521800	660	400	660	Cell phones paid by City for one employee
521800-0209	2,040	1,140	2,040	Communications - Employee Stipend for Comm Dev Director & Building Inspector
522400	56,230	51,130	20,000	Consultants - Back-up Building Inspector (Bureau Veritas); Building Plan Check (Inter-west); Hellman lease agreement Digital Sign Commission; temp help assisting with DocsVault scanning project
523800	300	-	300	County Fees For Recording Various Documents (i.e.; Negative Declaration notices, Notices of Determination, Notices of Exemptions 6 @ \$50)
524200	3,795	2,000	3,500	One membership: CALBO - Building Plans Examiner; APA (additional Building Plans Examiner ICC(international code council)- and APA membership for Associate Planner)
530200	2,200	1,000	6,000	Meetings and Seminars (one time expense for planning commissioner training for two commissioners- Planning Commissioner Institute)
531000	200	150	200	Mileage reimbursement (<i>one time expense for Planning Commission institute for travel</i>)
531600	1,100	1,100	1,100	Office supplies
531650	2,245	2,282	2,882	Accela Software maintenance Building Permits; Docs Vault program
535600	800	800	800	Miscellaneous Supplies
535750	5,000	1,500	5,000	ICC training seminars and special training courses for various certifications, APA Conference (APA conference in San Diego, travel, registration and hotel for the Community Development Director)
537500	750	1,475	2,000	Fuel for inspection vehicles (number of inspections has increased and will continue to for some time therefore additional funds are necessary for fuel)
528000	900	500	2,000	Maintenance parts and repairs for inspection vehicles (building inspection vehicle will need overall maintenance this year, for many years there has been little to no maintenance except oil changes on the truck)
Total	76,220	63,477	46,482	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 132
 COMMUNITY DEVELOPMENT

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 521600	Total Employee
PERMANENT EMPLOYEES:								
Comm. Development Director	1.00	132,269	10,234	15,750	2,146	625	714	161,738
Associate Planner	1.00	79,934	2,188	7,209	1,264	389	444	91,428
Building Inspector II	1.00	69,212	4,765	14,601	1,215	339	2,201	92,333
Building Plans Examiner I	1.00	64,131	4,415	14,601	1,142	308	2,001	86,598
<i>Building Plans Examiner I</i>	<i>1.00</i>	<i>62,336</i>	<i>4,292</i>	<i>14,601</i>	<i>1,116</i>	<i>305</i>	<i>1,982</i>	<i>84,632</i>
Subtotal:	5.00	407,882	25,894	66,762	6,883	1,966	7,342	516,729
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Ins		-	-	90	-	-	-	90
Retirement Health Benefit		-	955	-	-	-	-	955
Subtotal:		-	955	90	-	-	-	1,045
GRAND TOTAL:	5.00	407,882	26,849	66,852	6,883	1,966	7,342	517,774

City Engineer/Public Works

The Department of the City Engineer/Public Works is responsible for the operation and maintenance of public facilities and systems used, owned, and enjoyed by the public. These facilities (works) and systems which form the basic framework and underlying foundation for our daily lives include the water, storm drainage, and sewer systems, streets, sidewalks, streetlights, City buildings, parks and recreation facilities and programs, and transit services.

The General Fund City Engineer/Public Works divisions include:

- Division 143 – Engineering
- Division 152 – Parks and Building Maintenance
- Division 153 – Streets Maintenance
- Division 154 – Storm Drain Maintenance
- Division 171 – Recreation
- Division 172 – Senior Multi-Use Center (SMUC)

City Engineer/Public Works Mission

Develop, operate, and maintain public facilities, structures and recreation programs in a cost effective manner while providing a safe and healthy environment.

Current Year – 2018 – Divisional Accomplishments

Engineering Division:

- Commenced construction of South Jefferson Reconstruction Project; completed reconstruction of all sewer mains and laterals; reconstruction of valley gutters; and construction of new accessible ramps. Completion of pavement operations may be performed prior to end of June 2018, subject to weather.
- Progressed on the design for the North First Street Railroad Crossing Improvements, including collaboration with California Public Utilities Commission and Caltrans.
- Processed numerous development projects through planning and construction including Starbucks/Panda, Habit Burger, TEC Equipment, Valley Glen Phase 2 Unit 1, Parklane Unit 2 and Unit 3
- Completed construction of Safe Routes to Schools improvements at Tremont Elementary and CA Jacobs Middle School with SR2S Funding and installation of the first green bike lanes in Solano County.
- Develop strategy for enhanced traffic controls (i.e. stop signs with solar flashing beacons, cross walk paddles, etc.) at various locations throughout the City

Parks & Building Maintenance Division:

- Initiated design of improvements to complete Hall Park and Northwest Park Dog Park, consistent with park masterplans.
- Completed re-plaster of competition pool at Aquatic Center, replaced water heaters and backwash units at both the competition and training pools, and replaced the diving board at the Aquatic Center.
- Replaced flooring at Engineering Building and completed HVAC repairs at the Police Department.
- Installed new lighting and irrigation programming system for Hall Park.

Streets Maintenance Division:

- Asphalt repairs throughout the city including Pedrick Road, Curry Road, North Adams Street, portions of West H Street, and North Jefferson Street.
- Installed six solar-powered speed radar signs to encourage traffic calming near local schools (nine citywide).
- Replaced street name signs on arterial and collector streets to meet new standards for higher reflectivity and readability.
- Completed street light replacement program to convert most of the City's streetlights to LED in order to lower energy and maintenance costs.

Storm Drain Maintenance Division:

- Conducted cleaning and videoing of storm drain lines citywide. Approximately 20% complete.
- Replaced two failing drainage inlets.

Budget Year – 2019 – Divisional Work Plan/Goals

Engineering Division:

- Complete construction of the South Jefferson Street Rehabilitation Project with CDBG Funding
- Construct Improvements at the UPRR and State Route 113 crossing with Section 130 Funding
- Finalize acquisition of property for future construction of Parkway Boulevard Grade Separation Project
- Complete Street Master Plan

Parks & Building Maintenance Division:

- Complete design of Hall Park Phase 3 and 4 improvement as well as the Northwest Park Dog Park.
- Replace pool covers.

- Complete additional pool deck repairs at Aquatic Center.
- Replace Northwest Park gazebo roof due to significant rot damage.

Streets Maintenance Division

- Complete Street Sign Replacement Program in order to comply with new City Standards.
- Enhance pavement-patching efforts, subject to equipment funding request.
- Complete street name sign replacement program to comply with current standards.

Storm Drain Maintenance Division

- Continue to clean and video citywide storm drain system. Goal of 20% per year.
- Replace approximately a dozen damaged storm drain inlets citywide, subject to budget approval.
- Continue storm drain sampling program and best management practices in order to comply with evolving State regulations.

Recreation Division

Parks & Recreation Facility Development:

This function is responsible for the development of parks and recreation facilities identified in the Parks Master Plan to meet the growing needs of the community. Dixon currently has two community parks and three neighborhood parks. Major facilities include a Senior/Multi-Use Center, Aquatic Center, Joint-use Performing Arts Theater, covered outdoor sports arena, multiple sports fields, and 89 acres of developed parkland.

The function is also responsible for the scheduling the use of City facilities. A master calendar and agreements with each of the local sports organizations is maintained by the Recreation Division. The Senior/Multi-Use Center is one of only a few facilities in Dixon with the capacity to hold larger gatherings. It is frequently rented for wedding receptions and other celebrations.

Senior Programs:

The Recreation Manager is responsible for the operation of the senior program. The Senior/Multi-Use Center is open M-F from 9:00 a.m. - 2:30 p.m. and hosts a number of senior programs including a nutritional lunch program, senior club meetings, various classes, and opportunities for social interaction. The senior program offers day trips to attractions found in the region as well as trips and tours in association with a local travel agency. Numerous special events are offered throughout the year including a holiday dinner, holiday light tour, annual St. Patrick's Day celebration, senior summer barbeque, out to lunch events and many others. An active Senior Club provides input into programs and supports many of the activities offered.

Aquatics:

The Pat Granucci Aquatic Center, located in Hall Park, has been a part of the community since the 1930's. The Aquatic Center hosts a variety of programs including swimming lessons, recreational swimming, adult lap swim, adult swim fitness, lifeguard training, the junior lifeguard program, aqua aerobics and more. The aquatic center is also used by the high school swim team, high school water polo team and the Dixon Dolphins Swim Team. The pools at the Aquatic Center are available for private rental, when available.

Youth and Adult Sports:

The City currently coordinates adult softball leagues, the Dixon Youth Basketball Program, and other drop-in sports programs.

Special Interest Recreation Classes:

The division also coordinates and oversees a number of special interest classes and activities including CPR classes, First Aid, Basics in Babysitting, Exercise to Music, Tennis, Lifeguard Training, Kuk Sool Won martial arts, cooking, seasonal activities and more. New programs offered this year will include Skyhawks Sports Camps and STEM (Science, Technology, Engineering and Math) FUNdamentals with LEGO® Materials Camp.

Current Year – 2018 – Divisional Accomplishments

- Completed analysis of Aquatic Center fees.
- Completed recreation participation survey.
- Reorganized Dixon Youth Basketball to provide a more efficient and successful program.

Budget Year – 2019– Divisional Work Plan/Goals

- Complete analysis of Dixon Youth Basketball and Senior/Multi-Use Center fees.
- Continue to establish and maintain successful recreation programs including youth summer camps.
- Research May Recreation Expo.

City of Dixon Budget FY 2018-19
143 - ENGINEERING

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-143-511000-0000	Salaries/Wages	326,425	353,610	376,130	608,908
100-143-511010-0000	Admin Leave Paid	291	-	-	-
100-143-511020-0000	Comp Paid	-	1,385	-	-
100-143-511200-0000	Overtime	377	53	-	1,000
100-143-511900-0000	Separation Pay	25,099	-	-	-
100-143-512100-0000	Medicare	4,925	4,791	5,212	10,109
100-143-512200-0000	Retirement	65,137	56,286	61,774	123,907
100-143-512300-0000	Disability Insurance	1,550	1,349	1,579	2,746
100-143-512400-0000	Health Insurance	49,952	55,531	57,806	87,668
100-143-512401-0000	Retiree Health	1,450	20,815	3,578	1,596
100-143-512600-0000	Worker's Comp Insurance	4,947	8,140	7,719	11,427
100-143-520400-0000	Advertising/Publications	-	-	-	500
100-143-521000-0000	Bld/Site Maintenance	1,094	2,781	3,000	3,000
100-143-521800-0000	Communications	2,300	1,271	1,200	1,200
100-143-521800-0209	Communications - Emp Stipend	1,575	3,450	3,600	3,600
100-143-522400-0000	Consultants - Professional	122,167	685,261	1,040,095	245,000
100-143-522600-0000	Contr Servs - Non Professional	2,601	2,821	3,500	3,100
100-143-524200-0000	Dues/Subscriptions	715	663	700	700
100-143-526000-0000	Equip Repairs/Maintenance	390	-	500	500
100-143-530200-0000	Meetings/Seminars	-	14	100	100
100-143-531000-0000	Mileage Reimbursement	72	108	500	500
100-143-531400-0000	Office Equip Maint/Rental	3,581	4,444	3,365	4,240
100-143-531600-0000	Office Supplies	3,935	2,238	3,500	3,500
100-143-531650-0000	Office/Software Maintenance	10,127	18,808	27,440	22,440
100-143-535600-0000	Special Supplies	3,784	2,805	7,805	7,800
100-143-535750-0000	Training	1,225	487	2,000	4,000
100-143-535900-0000	Uniforms	431	323	500	750
100-143-536000-0000	Utilities	4,194	4,703	5,000	5,000
100-143-537500-0000	Vehicle Fuel	2,160	1,397	1,700	2,500
100-143-538000-0000	Vehicle Parts/Maintenance	1,237	954	1,200	1,500
100-143-539000-0000	Water	494	1,022	1,500	1,500
100-143-560400-0000	Capital Outlay	-	-	50,867	21,000
TOTAL DEPT. EXPENDITURES		642,234	1,235,510	1,671,870	1,179,791

City of Dixon Budget FY 2018-19
143 - ENGINEERING
OPERATIONS EXPENSE SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
520400	500	-	500	Advertising/Publications; Notice of Exemptions
521000	2,500	3,000	3,000	Custodial supplies (Annex and trailer)
521800	2,300	1,200	1,200	Telephone system; cell phones
521800-0209	3,600	3,600	3,600	Cell phone stipend
522400	1,040,095	1,040,095	245,000	Professional consultant services, including for Southwest and Valley Glen Phase 3 Unit 2; Assessment Apportionment, \$1,950; Solano County map check. ** Temporary worker to cover staff leave of absence
522600	3,500	3,500	3,100	Alarm system, \$1,500 (Annex and trailer); HVAC maintenance contract, \$1,600
524200	700	700	700	CASQA (CA. Stormwater Quality Assn.) for access to manual updates; 2 PE license renewals (bi-annual)
526000	500	500	500	Computer/voicemail maintenance and repairs, \$500
530200	100	100	100	Parking fees/bridge tolls; minor expenses for business meetings
531000	500	500	500	Mileage
531400	4,240	3,365	4,240	Copier Contract/Maintenance, \$3840; Map copier maintenance, \$400
531600	3,500	3,500	3,500	Paper for computer, plotter, map copier, copier toner, business cards, misc. supplies
531650	27,440	27,440	22,440	Software Maintenance and Annual licensing for: GIS - Solano Co., \$5,000; AutoCAD, \$2,400; ArcGIS, \$1,900; Streetsaver, \$1,500; Plan-IT, \$700; \$500 misc. license increases; \$10,440 SeeClickFix Eng share
535600	3,500	7,805	7,800	Misc. small tools, \$1,500; County map recording fees, \$500; <i>Ergonomics \$4400, Tech upgrades (i.e. monitors x 8) \$1600 one time</i>
535750	2,000	2,000	4,000	Training: CAD, pavement management, Map Act, Development fees and other engineering issues
535900	500	500	750	Steel-toed boots, safety vests/jackets and work gloves
536000	5,000	5,000	5,000	Electricity for Annex and Trailer
537500	2,400	1,700	2,500	Fuel for three (3) vehicles
538000	1,500	1,200	1,500	Vehicle repairs/parts
539000	1,400	1,500	1,500	Water service for Annex and trailer (Cal Water Service)
560400	51,000	50,867	21,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
Total	1,156,775	1,158,072	332,430	

** Plan check fees, assessment apportionments and map checks are reimbursable from developer fees.

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
143 - ENGINEERING

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Replace HP 500 Engineering plotter (<i>current unit is 15 years old</i>)	15,000	1.00	15,000
R	B	Interior paint for trailer; not included in original interior painting project for annex due to uncertainty of surface.	6,000	1.00	6,000
Total					21,000

*Category: V = Vehicles
 F = Furniture/Fixtures
 E = Equipment
 B = Buildings

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 143
 ENGINEERING

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
City Engineer/Public Works Director	1.00	162,695	60,661	17,122	2,607	648	855	244,588
Sr. Civil Engineer	1.00	128,047	41,340	17,041	2,104	566	3,676	192,774
Associate Civil Engineer	1.00	104,029	7,162	17,041	1,756	482	3,128	133,598
Junior Engineer	1.00	68,026	4,684	7,209	1,091	333	2,163	83,506
Engineering Tech II * (Jan start date)	1.00	28,838	1,986	8,521	542	142	917	40,944
Management Analyst I	1.00	67,931	4,677	13,111	1,175	333	380	87,607
Sr. Admin Clerk	1.00	49,343	3,397	7,209	820	242	276	61,287
Subtotal:	7.00	608,909	123,907	87,254	10,095	2,746	11,395	844,304
Other payroll costs:								
PERS Health Administration/Sr. Mgmt								
Life Insurance		-	-	414	-	-	-	414
Retirement Health Benefit		-	-	1,596	-	-	-	1,596
Overtime		1,000	-	-	15	-	32	1,047
Subtotal:		1,000	-	2,010	15	-	32	3,057
GRAND TOTAL:	7.00	609,909	123,907	89,264	10,110	2,746	11,427	847,361

City of Dixon Budget FY 2018-19
152 - PW PARK AND BUILDING MAINTENANCE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-152-511000-0000	Salaries/Wages	510,670	564,982	628,203	752,853
100-152-511010-0000	Admin Leave paid	1,141	-	-	-
100-152-511020-0000	Comp Paid	11,500	9,315	7,948	-
100-152-511100-0000	Salaries/Wages PT	10,368	16,822	1,541	-
100-152-511110-0000	Wages PT Extra Hours	(158)	-	-	-
100-152-511200-0000	Overtime	6,196	6,072	2,444	6,000
100-152-511300-0000	Standby	10,720	9,580	20,300	19,280
100-152-511900-0000	Separation Pay	-	15,008	13,211	-
100-152-512100-0000	Medicare	9,358	9,455	10,714	17,965
100-152-512200-0000	Retirement	131,288	135,682	136,905	151,337
100-152-512210-0000	Retirement - PARS	133	216	20	-
100-152-512220-0000	PARS 403b Suppl. Retire Plan	24,538	-	-	-
100-152-512300-0000	Disability Insurance	2,633	2,451	2,630	3,542
100-152-512400-0000	Health Insurance	132,849	134,164	141,594	164,833
100-152-512401-0000	Retiree Health	7,166	2,999	39,673	54,626
100-152-512600-0000	Worker's Comp Insurance	35,029	54,163	52,700	73,560
100-152-521000-0000	Bld/Site Maintenance	10,066	9,202	9,200	8,000
100-152-521000-0101	Bldg/Site Maintenance/Pool	5,379	2,981	1,000	1,500
100-152-521400-0000	Chemicals	4,213	3,198	3,200	5,000
100-152-521400-0101	Chemicals/Pool	19,333	16,462	21,000	21,000
100-152-521800-0000	Communications	4,121	2,478	5,500	4,800
100-152-521800-0101	Communications/Pool	415	455	450	450
100-152-522600-0000	Contr Servs - Non Professional	13,939	34,489	70,500	65,000
100-152-524000-0000	DMV Exams/Physicals	343	878	400	400
100-152-524200-0000	Dues/Subscriptions	245	100	200	200
100-152-525800-0000	Equip Rental	3,726	6,149	4,000	4,100
100-152-526000-0000	Equip Repairs/Maintenance	7,342	9,868	10,400	10,500
100-152-527200-0000	Hepatitis Shots	-	-	50	150
100-152-531400-0000	Office Equip Maint/Rental	529	553	800	800
100-152-531600-0000	Office Supplies	1,199	342	750	750
100-152-531900-0000	Permits/Licenses/Fees	95	390	3,700	300
100-152-535500-0000	Small Tools	3,584	2,265	2,000	2,000
100-152-535600-0000	Special Supplies	37,806	53,958	43,600	65,000
100-152-535600-0101	Special Supplies/Pool	2,706	22,818	10,453	2,500
100-152-535600-0104	Special Supplies/Playgrnd Sfty	7,858	-	5,000	20,000
100-152-535600-0105	Special Supplies/Fence Repair	3,520	3,975	4,000	4,000
100-152-535750-0000	Training	1,640	1,255	1,200	1,500
100-152-535900-0000	Uniforms	6,779	4,517	7,000	6,000
100-152-536000-0000	Utilities	86,222	115,609	120,000	125,000
100-152-536500-0000	Utilities - Park Path Lights	5,298	5,440	5,000	6,000
100-152-537500-0000	Vehicle Fuel	15,994	15,060	15,000	20,000
100-152-538000-0000	Vehicle Parts/Maintenance	4,680	3,905	4,500	4,500
100-152-539000-0000	Water	128,618	135,532	130,000	132,000
100-152-560400-0000	Capital Outlay	32,822	114,417	493,500	275,000
TOTAL DEPT. EXPENDITURES		1,301,902	1,527,205	2,030,286	2,030,446

City of Dixon Budget FY 2018-19
152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
521000	8,000	9,200	8,000	Prune, shape, and spray trees - City Hall & Hall Park parking lot, \$4,000; Misc. repairs @ pool, \$700; mats & custodial/building maintenance supplies @ MSC, \$300; electric & plumbing repairs \$3,000
521000-0101	1,000	1,000	1,500	Building/Site maintenance - Pool
521400	5,000	3,200	5,000	Fertilizer & weed program
521400-0101	21,000	21,000	21,000	Pool - Chemicals
521800	5,100	5,500	4,800	Two-way cellular phones (9); one tablet, phones & fax line @ MSC.
521800-0101	450	450	450	Phone at pool building
522600	70,500	70,500	65,000	Path light repairs, \$3,000; CDF contract, \$2,500; pest control, \$500 @ MSC; HVAC maintenance for MSC, Transportation Building, City Hall, & break room @ MSC, \$19,000; fire alarm break room @ MSC, \$2,500; 2 x yr. pool heater/pump maint. \$2,000; operating fertigation system for Hall Park \$17,000; contract tree pruning (lift truck) \$5,000; annual in-depth cleaning of City Hall, SMUC, PD, and Engineering (\$8,500); security system at Hall Park Little League complex (\$5,000)
524000	400	400	400	Class B license - DMV renewal & physicals
524200	200	200	200	Annual dues for pesticide certification & pool operator certification
525800	4,000	4,000	4,100	Miscellaneous rental equipment; Port-a-Potty for Patwin & Veteran's Parks
526000	10,500	10,400	10,500	Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
527200	150	50	150	Hepatitis shots
531400	800	800	800	Copier lease @ MSC.
531600	750	750	750	Copier/computer paper, print cartridges, business cards, office supplies
531900	3,700	3,700	300	Annual permits fees - CUPA program; CWEA membership
535500	2,000	2,000	2,000	Small tools
535600	43,000	43,600	65,000	Sprinkler parts, trees, mulch, tennis ct. nets, rest room supplies, park signs, graffiti remover, path light parts, nuts, bolts, grease, parts, \$33,000; computer supplies @ MSC, \$500; first aid & eyewash kits, \$800; carpet & furniture cleaners, bathroom supplies, brooms, disinfectants, light bulbs, ballasts, hardware, \$3,000; fire extinguisher service, \$300; Softball ball/soccer field improvements/repairs (weed abatement/fertilizer \$19,000); replace non ADA compliant drinking fountain in Hall Park \$3,500, fencing repairs at Little League (\$2,000); Hall Park BBQ 1 table and bench replacements (rotten wood \$3,000); 2 new computer monitors \$250.
535600-0101	2,500	10,453	2,500	Pool - special supplies.
535600-0104	5,000	5,000	20,000	Playground/pedestrian Safety - annually replenish wood chip landing material; replace damaged playground parts; replace park pathway tripping hazards (concrete pathway replacements Hall & NW Parks)
535600-0105	4,000	4,000	4,000	Shared Fence Repair Policy
535750	1,500	1,200	1,500	Training for pesticide exam, pool maintenance, playground safety, & tree maintenance
535900	6,000	7,000	6,000	Uniforms, jackets, and rain gear
536000	115,000	120,000	125,000	Electricity for ball fields, Stevens arena, tennis courts, and basketball court lights, gas/ electricity at pool facility, gas & electricity @ MSC; gas & electricity @ City Hall
536500	5,000	5,000	6,000	Park path lights (six parks)
537500	20,000	15,000	20,000	Fuel for vehicles and equipment
538000	4,500	4,500	4,500	Parts to repair licensed vehicles
539000	130,000	130,000	132,000	Water for restrooms & irrigation (six parks); pool facility; water @ City building, misc. sites.
560400	493,500	493,500	275,000	Capital Outlay purchases - see detail on Capital Equipment/Fixed Asset page
Total	963,550	972,403	786,450	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
152 - Parks & Building Maintenance

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	V	Replace 1999 "mow truck" used to haul mowers to park sites.	30,000	1.00	30,000
R	E	Replace pool covers	7,500	2.00	15,000
R	B	Pool deck repairs at Aquatic Center	15,000	1.00	15,000
R	B	Replace NW Park gazebo roof (heavily rotted boards complete replacement; incremental increase with carryover from prior FY)	35,000	1.00	35,000
R	B	Repave parking lots at City Hall/SMUC	140,000	1.00	140,000
R	E	Replace 15 year old pressure washer for graffiti abatement (20% contribution from LLMD)	15,000	1.00	15,000
New	V	New vehicle for Maintenance Worker I	25,000	1.00	25,000
Total					275,000

*Category:
V = Vehicles
F = Furniture/Fixtures
E = Equipment
B = Buildings

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 152
 PW - PARKS AND BUILDING MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Public Works Operations Mgr.	1.00	126,171	40,734	11,409	1,995	558	638	181,505
Parks & Bldg Maint Supervisor	1.00	81,406	26,282	13,111	1,370	363	8,777	131,309
Sr. Maintenance Worker	1.00	65,399	21,114	14,601	1,160	302	7,317	109,893
Maintenance Worker II	1.00	52,083	3,586	14,601	967	255	6,177	77,669
Maintenance Worker II	1.00	59,383	19,172	16,029	1,093	275	6,644	102,596
Maintenance Worker II	1.00	59,383	19,172	14,601	1,073	275	6,644	101,148
Maintenance Worker II	1.00	52,083	3,586	14,601	967	255	6,177	77,669
Maintenance Worker II	1.00	52,083	3,586	14,601	967	255	6,177	77,669
Maintenance Worker II*	1.00	56,021	3,857	14,601	1,024	275	6,644	82,422
Maintenance Worker II*	1.00	52,083	3,586	14,601	967	255	6,177	77,669
Maintenance Worker I	1.00	48,379	3,331	14,601	913	237	5,738	73,199
Maintenance Worker I	1.00	48,379	3,331	7,209	806	237	5,738	65,700
Subtotal:	12.00	752,853	151,337	164,566	13,302	3,542	72,848	1,158,448
Other payroll costs:								
PERS Health Administration		-	-	267	-	-	-	267
Retirement Health Benefit		-	-	54,626	4,295	-	-	58,921
Overtime		6,000	-	-	87	-	712	6,799
Stand-by pay		19,280	-	-	280	-	-	19,560
Subtotal:		25,280	-	54,893	4,662	-	712	85,547
GRAND TOTAL:	12.00	778,133	151,337	219,459	17,965	3,542	73,560	1,243,996

*Under filled by Maintenance Worker I

City of Dixon Budget FY 2018-19
153 - PW STREET MAINTENANCE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-153-511000-0000	Salaries/Wages	146,693	142,480	174,948	292,275
100-153-511020-0000	Comp Paid	2,458	1,694	-	-
100-153-511100-0000	Salaries/Wages PT	2,242	-	578	-
100-153-511200-0000	Overtime	5,214	9,641	11,207	9,000
100-153-511300-0000	Standby	4,280	2,450	7,638	7,000
100-153-511900-0000	Separation Pay	-	1,304	-	-
100-153-512100-0000	Medicare	1,642	1,518	2,004	5,480
100-153-512200-0000	Retirement	31,085	32,835	30,825	53,792
100-153-512210-0000	Retirement - PARS	29	-	8	-
100-153-512220-0000	PARS 403b Suppl. Retire Plan	9,694	-	-	-
100-153-512300-0000	Disability Insurance	547	632	898	1,383
100-153-512400-0000	Health Insurance	37,669	35,490	47,183	69,949
100-153-512401-0000	Retiree Health	-	-	-	-
100-153-512600-0000	Worker's Comp Insurance	11,376	9,984	12,424	34,567
100-153-521000-0000	Bld/Site Maintenance	16	32	-	-
100-153-521400-0000	Chemicals	3,824	4,890	5,819	5,000
100-153-521800-0000	Communications	2,943	1,908	4,000	3,500
100-153-522600-0000	Contr Servs - Non Professional	13,855	36,189	16,428	10,000
100-153-524000-0000	DMV Exams/Physicals	189	156	500	500
100-153-524200-0000	Dues/Subscriptions	515	767	818	1,320
100-153-525800-0000	Equip Rental	1,448	2,039	9,050	15,000
100-153-526000-0000	Equip Repairs/Maintenance	3,395	6,732	3,000	3,000
100-153-527400-0000	Recycling	13,717	18,165	19,000	19,080
100-153-531400-0000	Office Equip Maint/Rental	532	322	500	550
100-153-531600-0000	Office Supplies	767	454	500	550
100-153-531900-0000	Permits/Licenses/Fees	445	758	300	350
100-153-533400-0000	Public Education	2,000	-	-	-
100-153-535500-0000	Small Tools	2,543	3,563	3,550	4,000
100-153-535600-0000	Special Supplies	21,621	30,149	28,500	50,000
100-153-535750-0000	Training	2,056	1,374	1,000	1,250
100-153-535900-0000	Uniforms	3,296	2,041	3,000	5,000
100-153-536000-0000	Utilities	57,937	58,419	58,000	60,000
100-153-537500-0000	Vehicle Fuel	9,191	8,905	9,500	10,000
100-153-538000-0000	Vehicle Parts/Maintenance	2,577	2,819	9,730	4,000
100-153-539000-0000	Water	9,656	10,479	12,000	12,500
100-153-560400-0000	Capital Outlay	57,537	45,666	45,334	230,000
TOTAL DEPT. EXPENDITURES		462,988	473,855	518,240	909,046

City of Dixon Budget FY 2018-19
153 - PUBLIC WORKS - STREET MAINTENANCE
OPERATING EXPENSES SUMMARY SHEET

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
521400	5,000	5,819	5,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	4,000	4,000	3,500	Monthly service fee and replacement/repairs for cell phones and tablet used for field maintenance issues.
522600	16,428	16,428	10,000	Street light repairs (routine & knockdown)
524000	500	500	500	Class A/B licenses-DMW renewal fees/physicals.
524200	800	818	1,320	Annual dues for pesticide certification, \$500; USA membership fee, \$820
525800	9,050	9,050	15,000	Paving roller, grinder, lift bucket for pruning, misc. equipment
526000	3,000	3,000	3,000	Parts to repair non-licensed equipment
527400	19,000	19,000	19,080	CalRecycle Beverage Container Grant (recycling promotions & litter abatement), \$5,080; Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility, \$14,000
531400	500	500	550	Office Equipment Maintenance/Rental
531600	500	500	550	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	300	300	350	Permits/Licenses/Fees
535500	4,000	3,550	4,000	Tools for street/sidewalk, rights-of-way, storm drains, and median island repairs, chainsaws, trimmers, pneumatic tools, leaf blowers, edgers, toppers, and grinding heads
535600	28,500	28,500	50,000	Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors (increased for paving materials & compliant street name signs), 2 computer monitors
535750	1,250	1,000	1,250	Training - pesticide application, traffic control & working in confined space
535900	3,000	3,000	5,000	Uniforms, jackets, & rain gear; increase based on staffing requests
536000	60,000	58,000	60,000	PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, traffic signals, West B undercrossing.
537500	10,000	9,500	10,000	Fuel for vehicles and equipment
538000	4,000	9,730	4,000	Parts to repair vehicles including pesticide truck
539000	12,000	12,000	12,500	Water - median islands, landscaping, park & ride lot, multi-modal
560400	45,334	45,334	230,000	Capital Outlay purchases - see Capital Equipment/Fixed Asset Worksheet
Total	227,162	230,529	435,600	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
153 - STREET MAINTENANCE

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	pedestrian lighted cross walk North Lincoln at Linc Creek Apt.	8,000	1.00	8,000
N	E	4 ton Roller	50,000	1.00	50,000
N	E	Planer	25,000	1.00	25,000
N	E	Broom	7,000	1.00	7,000
R	E	Replace 2006 dump trailer 10K GVWR tandem axel w/ scissor lift	10,000	1.00	10,000
N	V	Truck for budgeted Maintenance Worker position	25,000	1.00	25,000
R	V	2000 Dodge pickup w/ Xcab (150,000 miles)	25,000	1.00	25,000
N	E	Crack Sealer	80,000	1.00	80,000
Total					230,000

*Category:
V = Vehicles
F = Furniture/Fixtures
E = Equipment
B = Buildings

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 153
 STREET MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Streets& Utilities Maint Supervisor	0.75	67,159	21,682	9,831	1,116	299	7,241	107,328
Sr. Maintenance Worker	1.00	65,399	21,114	14,601	1,160	302	7,317	109,893
Maintenance Worker II*	1.00	56,344	3,879	16,029	1,049	276	6,682	84,259
Maintenance Worker II*	1.00	54,995	3,786	14,601	1,009	269	6,522	81,182
Maintenance Worker I	1.00	48,379	3,331	14,601	913	237	5,738	73,198
Subtotal:	4.75	292,276	53,792	69,663	5,247	1,383	33,500	455,860
<i>Other payroll costs:</i>								
PERS Health Administration		-	-	286	-	-	-	286
Retirement Health Benefit		-	-	-	-	-	-	-
Overtime		9,000	-	-	131	-	1,067	10,198
Stand-by pay		7,000	-	-	102	-	-	7,102
Subtotal:		16,000	-	286	233	-	1,067	17,586
GRAND TOTAL:	4.75	308,276	53,792	69,949	5,480	1,383	34,567	473,446

*Under filled by Maintenance Worker I

City of Dixon Budget FY 2018-19
154 - PW STORM DRAIN MAINTENANCE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-154-511000-0000	Salaries/Wages	49,773	53,735	61,286	69,421
100-154-511020-0000	Comp Paid	1,712	1,284	453	-
100-154-511100-0000	Salaries/Wages PT	476	7,232	-	-
100-154-511200-0000	Overtime	360	2,765	2,299	3,000
100-154-511300-0000	Standby	1,800	2,435	4,255	5,500
100-154-512100-0000	Medicare	425	596	644	1,353
100-154-512200-0000	Retirement	12,988	12,912	15,118	18,649
100-154-512210-0000	Retirement - PARS	6	20	-	-
100-154-512300-0000	Disability Insurance	157	143	151	316
100-154-512400-0000	Health Insurance	10,249	11,164	13,504	15,294
100-154-512600-0000	Worker's Comp Insurance	5,048	4,607	3,633	8,011
100-154-521400-0000	Chemicals	5,725	2,371	4,000	5,000
100-154-521800-0000	Communications	560	878	2,200	2,200
100-154-522600-0000	Contr Servs - Non Professional	2,034	14,521	8,000	55,000
100-154-524000-0000	DMV Exams/Physicals	14	-	125	130
100-154-524200-0000	Dues/Subscriptions	-	-	300	300
100-154-525800-0000	Equip Rental	-	-	500	1,000
100-154-526000-0000	Equip Repairs/Maintenance	-	660	1,000	2,000
100-154-531400-0000	Office Equip Maint/Rental	263	276	350	400
100-154-531600-0000	Office Supplies	246	318	450	500
100-154-531900-0000	Permits/Licenses/Fees	31,332	26,879	34,000	37,000
100-154-535500-0000	Small Tools	538	-	1,000	1,200
100-154-535600-0000	Special Supplies	11,977	13,917	5,000	5,500
100-154-535750-0000	Training	250	-	1,400	1,500
100-154-535900-0000	Uniforms	-	306	500	500
100-154-536000-0000	Utilities	440	455	800	800
100-154-537500-0000	Vehicle Fuel	957	2,156	3,000	3,500
100-154-538000-0000	Vehicle Parts/Maintenance	1,342	224	1,000	2,000
100-154-539000-0000	Water	-	-	300	500
100-154-560400-0000	Capital Outlay	46,694	33,782	10,860	-
	TOTAL DEPT. EXPENDITURES	185,365	193,637	176,126	240,574

City of Dixon Budget FY 2018-19
154 - PUBLIC WORKS - STORM DRAIN MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
521400	5,000	4,000	5,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	2,200	2,200	2,200	Monthly service fee + replacement/repairs for cellphones; replace standby & supervisor phone to improve reliability; portion of MSC phone charges.
522600	8,000	8,000	55,000	CalFire crews; replace damaged drain inlets (12 @ \$4,500 ea).
524000	125	125	130	Class A/B licenses-DMV renewal fees/physicals; 1 employee
524200	300	300	300	Annual dues for pesticide certification
525800	1,000	500	1,000	Misc. equipment for storm drain maintenance
526000	2,000	1,000	2,000	Parts to repair non-licensed equipment including drainage pond pumps
531400	350	350	400	Office Equipment Maintenance/Rental
531600	450	450	500	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	34,000	34,000	37,000	Annual DRCD fee/DRWJPA/Acquisition JPA, \$19,700; Solano County Water Authority shared admin. Fee, \$6,075 ; Dept. of Water Resources, \$1,600; YSAQMD renewal fee permit No. P-12-07, \$550; State Water Resources Control Board fees, \$9,000.
535500	1,000	1,000	1,200	Tools for storm maintenance
535600	5,000	5,000	5,500	Concrete, gravel, rip rap rock, safety cones, erosion control, cleaning heads
535750	1,500	1,400	1,500	Training - pesticide application, traffic control & working in confined space, NPDES permit requirements & new best mgt practices for storm water.
535900	500	500	500	Uniforms
536000	800	800	800	Doyle Lane drainage pond pump & portion of Lateral 1 monitoring stations
537500	3,500	3,000	3,500	Fuel for vehicles and equipment
538000	1,000	1,000	2,000	Parts to repair vehicles including old vactor truck & pesticide truck
539000	500	300	500	Water - irrigation systems @ Doyle Ln & Creekside if necessary.
560400	11,875	10,860	-	Capital purchases - no requests in FY 18-19
Total	79,100	74,785	119,030	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 154
 STORM DRAIN MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Streets & Utilities Maint Supervisor	0.25	22,386	7,227	3,276	372	100	2,414	35,775
Sr. Utilities Maintenance Worker	0.25	18,119	5,850	4,006	321	81	1,954	30,331
Utilities Maintenance Worker II	0.25	16,177	5,223	4,006	293	73	1,776	27,548
<i>Utilities Maintenance Worker I</i>	<i>0.25</i>	<i>12,739</i>	<i>349</i>	<i>4,006</i>	<i>243</i>	<i>62</i>	<i>1,511</i>	<i>18,910</i>
Subtotal:	1.00	69,421	18,649	15,294	1,229	316	7,655	112,564
Other payroll costs:								
Overtime		3,000	-	-	44	-	356	3,400
Stand-by pay		5,500	-	-	80	-	-	5,580
Subtotal:		8,500	-	-	124	-	356	8,980
GRAND TOTAL:	1.00	77,921	18,649	15,294	1,353	316	8,011	121,544

Note: Due to multiple divisions and projects throughout, above personnel are still full-time equivalent positions, but have been distributed in accordance with their duties and time. Utilities Maintenance Worker positions are allocated 75% to Dept 305-301 Collections as one FTE.

City of Dixon Budget FY 2018-19
171 - RECREATION

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-171-511000-0000	Salaries/Wages	90,927	95,819	96,339	103,392
100-171-511010-0000	Admin Leave Paid	481	493	506	-
100-171-511020-0000	Comp Paid	87	440	-	-
100-171-511100-0000	Salaries/Wages PT	11,384	14,033	7,559	11,390
100-171-511120-0000	Aquatics Personnel	78,440	80,149	53,716	106,318
100-171-511200-0000	Overtime	18	35	150	150
100-171-512100-0000	Medicare	2,749	2,898	2,408	3,551
100-171-512200-0000	Retirement	19,662	22,875	26,572	33,380
100-171-512210-0000	Retirement - PARS	1,168	1,226	786	1,531
100-171-512300-0000	Disability Insurance	402	396	383	459
100-171-512400-0000	Health Insurance	17,766	18,890	21,718	23,915
100-171-512600-0000	Worker's Comp Insurance	2,929	5,270	5,790	5,847
100-171-520400-0000	Advertising/Legal Notices/Pubs	1,067	4,718	6,000	4,500
100-171-521800-0000	Communications	264	116	150	300
100-171-522610-0000	Contr Servs - Recnet	-	486	1,000	-
100-171-524000-0000	Exams/Physicals/Testing	289	206	250	660
100-171-524200-0000	Dues/Subscriptions	681	673	725	725
100-171-531000-0000	Mileage Reimbursement	75	115	120	200
100-171-531600-0000	Office Supplies	545	500	600	800
100-171-531900-0000	Permits/Licenses/Fees	-	35	-	-
100-171-532000-0000	Personnel/Recruiting	125	41	100	300
100-171-532600-0000	Playground/Spec Events	450	2,124	1,500	1,800
100-171-532600-0247	Special Events-Reimbursed	1,937	4,396	1,866	-
100-171-533600-0000	Rec - Aquatics	3,528	3,394	3,500	4,000
100-171-534500-0000	Fees - Administration	1,338	1,075	2,000	2,000
100-171-535600-0000	Special Supplies	741	826	1,500	1,900
100-171-535750-0000	Training	200	964	500	1,000
	TOTAL DEPT. EXPENDITURES	237,251	262,194	235,738	308,118

City of Dixon Budget FY 2018-19
171 - RECREATION
OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
520400	6,000	6,000	4,500	DYB & Swim Lesson yard signs, DYB flyers, Color Copies of 2018 Swim Season brochure, 1 postcard mailing and 1 set of door hangers for Movies in the Park
521800	300	150	300	Cell Phone
524000	660	250	660	Annual Exams/Physicals/Testing
524200	725	725	725	ASCAP and BMI licensing fees
531000	200	120	200	Mileage reimbursement for Recreation Manager & Supervisor
531600	600	600	800	General office supplies, office chair
532000	300	100	300	Personnel/Recruiting
532600	1,500	1,500	1,800	Movie in the Park Special Event Supplement x 2 (\$900 ea/pursuing donations)
532600-0247	-	1,866	-	Special events - reimbursed
533600	3,500	3,500	4,000	Aquatic supplies, lifeguard shirts and suits, visors, whistles, sunscreen, first aid supplies, lane line and various pool related equipment purchased as needed.
534500	1,200	2,000	2,000	Fees - Administration (RecNet).
535600	1,500	1,500	1,900	Special supplies - not for pool (see #533600); program concessions, ergonomic dual monitors for computer
535660	6,525	-	-	Subsidy to Performing Arts Center Per MOU with District; No events scheduled for this fiscal year.
535750	1,000	500	1,000	Training - Lifeguards hired by the City of Dixon are reimbursed for their training costs. Also, some non-aquatic staff are provided training in CPR.
Total	24,010	18,811	18,185	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 171
 RECREATION

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Recreation Manager	0.40	37,309	-	12,045	6,816	640	165	189	57,164
Recreation Supervisor	1.00	66,083	-	21,335	17,041	1,205	294	1,910	107,868
Subtotal:	1.40	103,392	-	33,380	23,857	1,845	459	2,099	165,032
Temporary Personnel									
	Hours								
Aquatics Supervisor	520	-	8,362	109	-	121	-	266	8,858
Assistant Aquatics Supervisor	500	-	7,660	100	-	111	-	244	8,115
Swim Instructor/Guard	2,000	-	29,180	379	-	423	-	928	30,910
Lifeguard/Instructor	4,400	-	61,116	795	-	886	-	1,943	64,740
Sports Coordinator(s)	820	-	11,390	148	-	165	-	362	12,065
Subtotal:	8,240	-	117,708	1,531	-	1,706	-	3,743	124,688
<i>Other payroll costs:</i>									
PERS Health Administration		-	-	-	58	-	-	-	58
Overtime - Aquatics		150	-	-	-	-	-	5	155
Subtotal:		150	-	-	58	-	-	5	213
GRAND TOTAL:	1.40	103,542	117,708	34,911	23,915	3,551	459	5,847	289,933

Hours for temporary positions associated with the basketball program are budgeted in the Recreation Fund 103.

City of Dixon Budget FY 2018-19
172 - SENIOR/MULTI-USE CENTER (S/MUC)

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-172-511000-0000	Salaries/Wages	51,935	53,145	53,185	55,964
100-172-511010-0000	Admin Leave Paid	722	740	758	-
100-172-511100-0000	Salaries/Wages PT	4,336	9,384	9,383	18,310
100-172-512100-0000	Medicare	885	972	983	1,225
100-172-512200-0000	Retirement	11,230	12,698	14,621	18,068
100-172-512200-0258	Retirement-Local Disaster Asst	-	-	39	-
100-172-512210-0000	Retirement - PARS	56	122	107	238
100-172-512300-0000	Disability Insurance	220	214	207	248
100-172-512400-0000	Health Insurance	4,703	4,515	8,200	10,225
100-172-512500-0000	Unemployment Insurance	-	1,176	3	-
100-172-512600-0000	Worker's Comp Insurance	399	546	908	865
100-172-520400-0000	Advertising/Legal Notices/Pubs	-	-	100	100
100-172-521000-0000	Bld/Site Maintenance	2,821	9,932	7,350	6,000
100-172-521800-0000	Communications	804	980	575	750
100-172-522600-0000	Contr Servs - Non Professional	1,646	1,250	1,700	1,850
100-172-531000-0000	Mileage Reimbursement	179	112	150	200
100-172-531600-0000	Office Supplies	412	405	500	700
100-172-534500-0000	Fees - Administration	121	111	330	330
100-172-535550-0000	Special Events	979	1,014	1,500	1,500
100-172-535600-0000	Special Supplies	113	155	7,000	1,900
100-172-536001-0000	Utilities - Electric	1,800	2,250	1,800	2,000
100-172-536002-0000	Utilities - Gas	1,212	1,560	1,450	1,450
100-172-539000-0000	Water	1,274	1,028	1,145	1,500
100-172-560400-0000	Capital Outlay	31,248	-	-	-
	TOTAL DEPT. EXPENDITURES	117,095	102,309	111,996	123,423

City of Dixon Budget FY 2018-19
172 - SENIOR / MULTI-USE CENTER
OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
520400	100	100	100	Miscellaneous promotional material
521000	7,350	7,350	6,000	Cleaning supplies, maintenance & repairs, HVAC repair & maintenance contract
521800	1,100	575	750	Telephone (local and long distance) for three offices, one cell phone
522600	1,700	1,700	1,850	Alarm contract for the Senior/Multi-Use Center, Pest Control
531000	200	150	200	Mileage reimbursement for work related travel
531600	500	500	700	General office supplies; office chair
534500	330	330	330	Fees Administration - RecNet
535550	1,500	1,500	1,500	Supplies for senior citizen special events/trips.
535600	5,000	7,000	1,900	Supplies for senior citizen activities; ergonomic dual monitor for computer; (reduced amount due to prior year refrigerator purchase)
536001	2,000	1,800	2,000	Utilities: Electricity
536002	1,450	1,450	1,450	Utilities: Gas
539000	1,900	1,145	1,500	Water
Total	23,130	23,600	18,280	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 172
 SENIOR MULTI-USE CENTER (SMUC)

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Recreation Manager	0.60	55,964	-	18,068	10,225	960	248	283	85,748
Subtotal:	0.60	55,964	-	18,068	10,225	960	248	283	85,748
Temporary Personnel									
	Hours								
Facility Attendant	1,384	-	18,310	238	-	265	-	582	19,395
Subtotal:	1,384	-	18,310	238	-	265	-	582	19,395
GRAND TOTAL:	0.60	55,964	18,310	18,306	10,225	1,225	248	865	105,143

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Police

The Dixon Police Department's primary responsibilities include responding to requests for emergency and non-emergency police service, offender apprehension, crime deterrence, case investigation, evidence gathering, traffic enforcement and investigation, and maintenance of order within the community.

The success of the police department in combating violent crime in the community is shared by a community who values and respects public safety personnel. The Dixon Police Department is preparing to embrace the future of law enforcement in the city by aggressively recruiting new officers, providing professional development to retain current officers, and open pathways to advancement to internal personnel, working to ensure a legacy of stability and professionalism into the future.

Dixon Police Department Mission

The mission of the Dixon Police Department is to enhance the quality of life in our city by working collaboratively with our community to preserve the peace, protect the public, and provide a safe environment for everyone to enjoy all Dixon has to offer.



Current Year – 2018 – Department Accomplishments

- Fully implemented a digital, cloud-based Records Management System for all police reporting and a digital, cloud-based Evidence Management System integrated with the RMS system.
- Fully implemented a new parking compliance program, complete with contracted payment and collection services.
- Upgraded all police department IT infrastructure to become fully compliant with federal and state regulations and implemented a 24-hour IT support contract to provide immediate IT support to police operations.
- Made significant improvements to the police facility to improve condition and prepare for more public events.
- Acquired and deployed a new police service pistol to all staff, as well as enhanced ballistic armor and helmets to all personnel..
- Implemented individualized training plans for police staff to promote professional and personal development, create succession planning, and improve morale.
- Fully implemented a digital new officer training program which tracks, daily, officer development and progress to ensure consistent and productive training ROI.
- Fully implemented a digital scheduling program to provide immediate access to the police work schedule, track time off, and coverage levels.
- Conducted three recruitment cycles to identify officer candidates to address staffing challenges.
- Converted all surveillance/interview camera at police facility from analog to digital and upgraded storage.
- Refreshed and upgraded all police department body-worn cameras to HD video.

Budget Year – 2019 – Department Work Plan/Goals

- Secure an MOU for funding and deployment of a School Resource Officer.
- Implement a dedicated traffic enforcement program with a specialized police officer.
- Obtain and deploy a new Police Canine.
- Upgrade outdated police mobile data computers (car computers).
- Complete purge of outdated and unneeded property and evidence from police storage.
- Complete migration of all legacy paper reports into digital system.

- Complete recruitment for officer position to attain full employment.
- Fully implement a contracted alarm permit and compliance program with a third-party vendor.
- Complete construction of perimeter fence for police facility.
- Implement a formal Officer in Charge program for employee professional development and succession planning.
- Fully implement a digital vacation watch tracking program, bicycle registration program, and directed patrol program to permit quick access to information and data.
- Fully implement a business contact database for emergency contacts, and develop emergency action plans for large businesses in the city (for active shooter scenarios).
- Fully implement a new administrative compliance program, complete with contracted payment and collection services.

City of Dixon Budget FY 2018-19

161 - POLICE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
100-161-511000-0000	Salaries/Wages	1,894,830	1,889,628	2,158,233	2,636,354
100-161-511010-0000	Admin Leave Paid	6,866	6,349	7,976	-
100-161-511020-0000	Comp Paid	19,101	10,618	16,856	-
100-161-511100-0000	Salaries/Wages PT	7,462	3,571	-	-
100-161-511200-0000	Overtime	232,082	287,898	274,023	125,000
100-161-511210-0000	Reimbursable Overtime	12,349	6,175	474	3,500
100-161-511300-0000	Standby	11,787	11,470	12,940	13,135
100-161-511500-0000	Physical Fitness	5,218	3,752	6,256	11,760
100-161-511600-0000	Uniform Allowance	19,186	20,793	19,525	25,050
100-161-511900-0000	Separation Pay	89,743	85,656	15,296	-
100-161-512100-0000	Medicare	33,960	34,183	36,993	47,821
100-161-512200-0000	Retirement	777,957	765,087	660,914	928,290
100-161-512210-0000	Retirement - PARS	-	59	-	-
100-161-512300-0000	Disability Insurance	7,901	7,600	7,755	12,182
100-161-512400-0000	Health Insurance	256,022	240,744	291,688	361,140
100-161-512401-0000	Retiree Health	6,087	9,438	22,351	14,328
100-161-512500-0000	Unemployment Insurance	5,860	6,925	2,131	-
100-161-512600-0000	Worker's Comp Insurance	88,512	117,528	102,113	140,161
100-161-521000-0000	Bld/Site Maintenance	14,448	25,790	37,715	33,800
100-161-521800-0000	Communications	92,865	118,684	120,000	125,000
100-161-521800-0209	Communications - Emp Stipend	3,870	5,060	4,695	5,820
100-161-522400-0000	Consultants - Professional	-	-	28,000	32,400
100-161-523000-0000	Contract Serv - Animal Control	123,439	133,641	158,000	161,000
100-161-523600-0000	Contractual/Co. Booking Fees	38,542	13,418	25,000	40,600
100-161-524200-0000	Dues/Subscriptions	928	1,088	1,600	2,000
100-161-526000-0000	Equip Repairs/Maintenance	2,643	2,570	5,000	6,000
100-161-526800-0000	Firing Range Supplies	4,280	5,631	22,000	22,000
100-161-528800-0000	Investigations	10,296	8,025	16,000	16,500
100-161-529000-0000	K-9 Unit Expense	1,936	3,130	2,525	3,000
100-161-529400-0000	Lease Purchase	125,912	118,261	160,000	165,000
100-161-530200-0000	Meetings/Seminars	2,823	1,044	2,000	2,000
100-161-531200-0000	Neighborhood Watch	-	-	-	1,000
100-161-531210-0000	Volunteer Programs - Cadets	-	4,221	3,000	3,000
100-161-531400-0000	Office Equip Maint/Rental	8,412	6,176	6,600	6,600
100-161-531600-0000	Office Supplies	13,902	10,779	12,500	15,000
100-161-531650-0000	Office/Software Maintenance	144	7,165	45,110	40,154
100-161-532200-0000	Physical Fitness Program	640	800	450	1,500
100-161-535600-0000	Special Supplies	12,311	18,763	13,660	23,400
100-161-535750-0000	Training	4,456	674	10,725	5,000
100-161-535850-0000	Training - POST	3,984	2,421	18,000	20,000
100-161-535900-0000	Uniforms	4,687	6,649	17,867	5,500
100-161-535900-0261	Uniforms-Ballistic	-	-	-	6,000
100-161-536001-0000	Utilities - Electric	260	292	350	500
100-161-536002-0000	Utilities - Gas	3,231	4,342	3,989	3,500
100-161-537500-0000	Vehicle Fuel	37,313	36,377	42,315	55,000
100-161-538000-0000	Vehicle Parts/Maintenance	2,422	6,006	3,097	3,500
100-161-539000-0000	Water	4,072	4,282	4,326	4,500
100-161-541000-0000	Youth Services/Supplies	-	-	500	1,000
100-161-560400-0000	Capital Outlay	10,470	88,619	330,000	-
TOTAL DEPT. EXPENDITURES		4,003,210	4,141,382	4,730,547	5,128,995

City of Dixon Budget FY 2018-19

161 - POLICE

OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
521000	25,000	37,715	33,800	Building/Site Maintenance: HVAC, \$7,900; Pest Control, \$600; Electrical, \$1,500; Equip repair, \$5,500; Fire Sprinkler System Inspection, \$3,000; Landscaping Maintenance \$3,600, Generator Inspection, \$500 - annual cost, Carpet Cleaning \$2,000 - once per year; window/window covering repair/replacement - \$2,000
521800	120,000	120,000	125,000	Communications: Line Charges AT&T, Solano Dispatch, \$89,000 (includes anticipated increase); Clets Solano Co., \$4,000; Verizon Wireless voice and data services, \$5,500; High-Speed Internet, \$8,340; Solano County Communications, \$3,100; MDC licensing, CAD/RMS.\$13,000.
521800-0209	5,820	4,695	5,820	Employee stipend - 1 @ \$95, 4 @ \$75 and 2 @ \$45 per month
522400	23,000	28,000	32,400	Contract Services Professional - Apex IT Services (\$2700/month)
523000	158,000	158,000	161,000	Annual Contract Animal Shelter MOU estimated costs; County charges for animal shelter facility building
523600	25,000	25,000	40,600	Booking Fees Charged by Solano County for Prisoner Processing. Approximately 116 bookings per year at \$350 per booking
524200	1,600	1,600	2,000	Dues & Subscriptions: Cal Chief's Association Dues for Chief and Lieutenants, professional trade publications. (IE; Law & Order, Police the Law Enforcement Magazine, Law Enforcement Technology)
526000	5,400	5,000	6,000	Equipment maintenance: Vehicle Fire Extinguishers, \$500; Radio Repair, \$1,500; Printers/Computer Repairs, \$1,000, Radar Units recertification and repairs \$2,000
526800	19,368	22,000	22,000	Firing Range Supplies, ammo; increased number of officers qualifying with pistol and rifle quarterly
528800	16,500	16,000	16,500	Investigations: Sexual assault Exams, \$8,500 (increase from prior year by \$4,500); Fingerprints, \$1,500; Blood Alcohol/Drug Exams, \$2,500; ID-Kits, \$250; Drug Kits, \$150; Med Reports, \$100; Transcription, \$500, Image-ware, \$2,000; Livescan, \$1,000
529000	5,605	2,525	3,000	K-9 Unit - New K9 training, supplies and equipment
529400	161,000	160,000	165,000	Solano County Vehicle Lease Program (16 vehicles); Increases in vehicle fees, addition of vehicle to VLP
530200	2,000	2,000	2,000	Meetings and Seminars: County Chiefs Mtg., Commanders, Special Mtgs
531200	500	-	1,000	Neighborhood Watch Supplies
531210	3,000	3,000	3,000	Supplies for Volunteer programs and Cadet program, New Uniform Shirts for Chaplains
531400	6,600	6,600	6,600	Office Equipment Maintenance, copy machine lease \$6,600
531600	13,000	12,500	15,000	Office Supplies: Paper \$4,000; Dept Forms \$2,500;Year Tabs/Files \$800; Calendars \$100; Citations \$2,500; Writing Supplies \$1,700; Computer Discs/Printer Cart \$550; Letterhead \$1,500; Toner \$500; Misc Supp \$750
531650	16,575	45,110	40,154	Software maintenance: Code Enforcement (\$2500), iLEMS (\$1261), Mark43 (RMS) (\$24,960), LEFTA/METR (\$4500), PlanIt (schedule) (\$1555), Evidence.com access (\$1398), GPSSGate (AVL) (\$500), Frontline Suite (\$1198), CivicPlus Website Subsite (\$1,654) To obtain license for police scheduling software and Dixon PD branded smartphone app
532200	1,500	450	1,500	Proctor for police officer fitness testing
535600	12,000	13,660	23,400	Special Supplies: Computer Software/Misc Equip \$6,500; Business Cards \$500; DMV/Penal Code Guides; Crime Scene Supplies \$3,000; Flares; OC Spray; Batteries; Latex Gloves; printing (REPLACEMENT Mobile Data Computer for 3 patrol cars @ \$3300 ea)
535750	11,000	10,725	5,000	Non-POST Training: Ca. Police Chiefs Conference, Liability Training, Non-Sworn Training
535850	20,000	18,000	20,000	POST - Training: Peace Officer Training for regular officers and reserves.
535900	10,704	17,867	5,500	Duty rig (belt, holster, etc.),batons, rain gear and other non-allowance type uniform items
535900-0261	-	-	6,000	Ballistic armor
536001	400	350	500	Utilities - Electric

City of Dixon Budget FY 2018-19

161 - POLICE

OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
536002	3,500	3,989	3,500	Utilities - Gas
537500	50,000	42,315	55,000	Vehicle Expense Fuel
538000	2,500	3,097	3,500	Parts Vehicle: Maintenance/Repair \$2,500; Car Wash \$1000
539000	4,500	4,326	4,500	Cal Water Service
541000	500	500	1,000	Youth Services/Supplies
560400	70,000	330,000	-	Capital purchases - see detail on Capital Equipment/Fixed Asset page
Total	794,572	1,095,024	810,274	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
161 - Police

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	V	BMW Motorcyle (Pending OTS grant award Fall 2018) memo only	30,000	1.00	-
Total					-

*Category:
V = Vehicles
F = Furniture/Fixtures
E = Equipment
B = Buildings

**CITY OF DIXON
PAYROLL SUMMARY
FY 2018-19**

**GENERAL FUND 100
DEPT. 161
POLICE**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 521600	Total Employee
PERMANENT EMPLOYEES:								
Police Chief	1.00	176,854	21,649	7,839	2,678	648	8,993	218,661
Police Captain*	1.00	134,055	96,315	7,209	2,048	600	6,913	247,140
Police Captain	1.00	128,430	92,273	13,569	2,059	581	6,694	243,606
Police Sergeant	1.00	100,796	78,467	15,669	1,689	466	5,378	202,465
Police Sergeant	1.00	101,348	78,897	6,789	1,568	469	5,408	194,479
Police Sergeant	1.00	96,563	75,171	7,839	1,514	469	5,408	186,964
Police Sergeant	1.00	99,692	17,962	7,839	1,559	461	5,319	132,832
Police Sergeant	1.00	93,942	16,926	13,569	1,559	445	5,131	131,572
Police Sergeant***	0.50	51,394	9,260	3,917	802	234	2,704	68,311
Police Officer	1.00	87,525	68,136	15,669	1,496	397	4,582	177,805
Police Officer	1.00	85,996	66,945	15,669	1,474	397	4,582	175,063
Police Officer	1.00	87,627	68,215	7,839	1,384	397	4,582	170,044
Police Officer	1.00	82,038	14,782	15,669	1,417	388	4,473	118,767
Police Officer	1.00	86,934	15,664	6,789	1,359	379	4,372	115,497
Police Officer -SRO	1.00	75,077	10,951	15,669	1,524	397	4,582	108,200
Police Officer	1.00	69,361	8,490	15,669	1,233	320	3,687	98,760
Police Officer	1.00	70,679	8,652	13,569	1,222	334	3,849	98,305
Police Officer	1.00	76,408	9,353	6,789	1,206	346	3,988	98,090
Police Officer	1.00	67,729	8,291	15,669	1,209	320	3,687	96,905
Police Officer	1.00	69,218	8,473	13,569	1,200	314	3,617	96,391
Police Officer	1.00	69,218	8,473	13,569	1,200	314	3,617	96,391
Police Officer	1.00	73,756	9,028	7,839	1,183	349	4,019	96,174
Police Officer	1.00	69,169	8,467	11,049	1,163	320	3,687	93,855
Police Officer	1.00	73,729	9,025	5,529	1,149	357	4,118	93,907
Police Officer	1.00	69,420	8,498	6,789	1,105	321	3,700	89,833
Police Officer	1.00	67,116	8,216	15,669	1,200	311	3,590	96,102
Police Officer	1.00	67,366	8,246	13,569	1,174	313	3,604	94,272
Police Officer (Jan 19)	1.00	34,927	5,476	7,835	762	199	2,291	51,490
Public Safety Admin. Manager	1.00	71,530	23,094	13,111	1,227	328	375	109,665
CSO II	1.00	58,060	21,648	13,569	1,039	256	1,659	96,231
CSO II	1.00	58,103	21,664	6,789	941	256	1,659	89,412
CSO II**	1.00	51,164	3,523	11,049	902	247	1,605	68,490
Records Clerk	1.00	55,940	18,060	7,209	916	249	285	82,659
Subtotal:	32.50	2,661,164	928,290	360,383	44,161	12,182	132,158	4,138,338
Other payroll costs:								
PERS Health Administration/ Sr. Mgmt Life Insurance		-	-	757	-	-	-	757
Retirement Health Benefit		-	-	14,328	1,432	-	-	15,760
Overtime		125,000	-	-	1,813	-	7,063	133,876
Reimbursable OT		3,500	-	-	51	-	198	3,749
Stand-by Pay		13,135	-	-	190	-	742	14,067
Night Differential		12,000	-	-	174	-	-	12,174
Subtotal:		153,635	-	15,085	3,660	-	8,003	180,383
GRAND TOTAL:	32.50	2,814,799	928,290	375,468	47,821	12,182	140,161	4,318,721

* Police Captain position currently under filled by Police Lieutenant.

** CSO II currently under filled by CSO I

*** Full time Sergeant position - cost split with Grant Fund 560

Fire

The Fire Department is responsible for fire prevention, suppression and inspection functions required by the City. The Department also provides emergency medical response at the Advanced Life Support level. The Fire Department includes a Volunteer Firefighter Program.

Our vision is to accomplish our mission by delivering exceptional Public Education and Fire Prevention Programs, as well as maintaining an effective state of readiness to respond and render the highest level of fire and emergency services to our citizens.

Fire Department Mission

Our Mission is to proudly serve, protect and enhance the safety of the community and our citizens.



Current Year – 2018 – Department Accomplishments

- Placed a new 4WD stakeside truck, received through a grant from Solano County OES, into service.
- Started implementation of a new model for Command and Vehicle acquisition and maintenance by purchasing a new Command vehicle to replace one that was leased through the County and had reached the end of the lease term.
- Conducted a Volunteer Firefighter Recruitment, adding eleven new volunteer firefighters to the ranks.
- Conducted a technical rescue training exercise at Monticello Dam with Yolo and Solano Fire Departments.
- Started a Swift Water Rescue Program with equipment primarily funded by Solano County OES.
- Conducted two Active Shooter drills with Dixon Police Department.
- Implemented a task-book based succession planning process for acting positions and further career development within the department.

Budget Year – 2019 – Department Work Plan/Goals

- Prepare a 5 year Strategic Plan including Risk Assessment and Standards of Cover for presentation to the City Council.
- Plan for and link the next fire station to City development and growth triggers, including developing a staffing and equipment model for second fire station (Strategic Plan).
- Continue collaboration with other jurisdictions and the Solano County Fire Chiefs Association to identify a countywide emergency dispatch model that provides EMD capability, operational efficiency and the ability to mobilize mutual aid more expeditiously.
- Initiate a Peer Support Program to train firefighters to provide counseling to their peers in areas such as critical incident stress management, critical incident trauma response, general peer support, and PTSD.
- Initiate annual 4WD training for all drivers, taught by three firefighters trained at the instructor level.

City of Dixon Budget FY 2018-19

166 - FIRE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Proposed
100-166-511000-0000	Salaries/Wages	1,842,958	1,892,518	2,014,257	2,155,770
100-166-511010-0000	Admin Leave Paid	13,348	4,404	4,947	-
100-166-511020-0000	Comp Paid	25,950	18,081	34,323	-
100-166-511100-0000	Salaries/Wages PT	-	20,424	44,579	-
100-166-511200-0000	Overtime	157,710	156,183	253,674	160,000
100-166-511210-0000	Reimbursable Overtime	263,641	279,300	208,766	125,000
100-166-511220-0000	FLSA Overtime	17,750	20,296	21,169	34,000
100-166-511300-0000	Standby	42,092	42,280	29,841	30,000
100-166-511400-0000	Volunteer Pay	2,089	2,564	-	25,000
100-166-511400-1107	Volunteer Pay - FEMA SAFER	6,000	8,100	11,900	-
100-166-511500-0000	Physical Fitness	30,653	26,515	28,732	46,440
100-166-511510-0000	Core Competency Committee	-	-	4,015	6,000
100-166-511600-0000	Uniform Allowance	16,965	16,441	15,134	25,000
100-166-511900-0000	Separation Pay	19,805	44,215	15,478	-
100-166-512100-0000	Medicare	34,513	36,140	44,332	41,722
100-166-512200-0000	Retirement	440,753	406,637	455,660	514,063
100-166-512210-0000	Retirement - PARS	-	265	580	-
100-166-512300-0000	Disability Insurance	8,439	7,819	7,973	9,948
100-166-512400-0000	Health Insurance	241,029	248,769	272,448	289,269
100-166-512410-0000	Health Insurance - Volunteer	8,224	8,935	9,000	9,000
100-166-512500-0000	Unemployment Insurance	1,328	1,688	1,066	-
100-166-512600-0000	Worker's Comp Insurance	148,150	193,712	154,521	201,100
100-166-521000-0000	Bld/Site Maintenance	36,091	33,423	43,000	75,400
100-166-521800-0000	Communications	69,926	75,736	75,000	79,000
100-166-521800-0209	Communications - Emp Stipend	3,990	3,915	3,840	3,840
100-166-522400-0000	Consultants - Professional	2,640	2,865	34,200	3,200
100-166-523150-0000	Contract Services	5,045	3,400	3,400	10,000
100-166-524000-0000	DMV Exams/Physicals	325	3,589	1,500	4,500
100-166-524200-0000	Dues/Subscriptions	5,829	7,511	7,700	9,350
100-166-525600-0000	EMS Supplies	25,339	26,316	27,630	28,700
100-166-526000-0000	Equip Repairs/Maintenance	16,053	10,887	23,005	23,005
100-166-526000-1105	Equip Maint -Fire Academy	6,114	5,048	5,300	6,000
100-166-526000-1112	Equip Repairs - Comm Equip	840	3,783	3,800	4,500
100-166-529400-0000	Lease Purchase	45,960	34,495	28,700	30,600
100-166-530200-0000	Meetings/Seminars	5,326	908	2,900	4,300
100-166-531400-0000	Office Equip Maint/Rental	3,202	3,148	3,200	3,800
100-166-531600-0000	Office Supplies	7,316	5,418	6,000	6,000
100-166-531650-0000	Office Software/Maintenance	-	4,582	6,550	21,550
100-166-533400-0000	Public Education	3,060	2,082	2,950	2,950
100-166-535500-0000	Small Tools	998	732	1,000	1,000
100-166-535600-0000	Special Supplies	29,546	31,752	47,925	70,800
100-166-535600-1104	Special Supplies - EOC	-	2,000	-	-
100-166-535600-1106	Special Supp- Hosted Training	-	633	-	-
100-166-535600-1113	Spec Supplies - PPE	17,106	16,665	54,400	62,400
100-166-535600-1114	Spec Supp - Hose & Appliances	6,335	129	13,000	12,250
100-166-535750-0000	Training	21,396	19,247	36,780	47,180
100-166-535750-1105	Training - Fire Academy	350	-	-	-
100-166-535750-1106	Training - Hosted Training	-	9,098	18,000	20,000
100-166-535900-0000	Uniforms	6,498	11,268	9,750	9,750
100-166-535900-1107	Uniforms - FEMA SAFER	5,000	-	-	-
100-166-536001-0000	Utilities - Electric	1,479	9,812	16,600	14,600
100-166-536002-0000	Utilities - Gas	4,012	5,617	2,100	2,500
100-166-537500-0000	Vehicle Fuel	25,129	23,501	27,780	27,780
100-166-538000-0000	Vehicle Parts/Maintenance	24,354	31,167	35,263	32,000
100-166-538500-0000	Vehicle Parts	7,751	22,377	18,500	17,500

City of Dixon Budget FY 2018-19
166 - FIRE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Proposed
100-166-539000-0000	Water	1,463	1,757	1,500	1,500
100-166-560400-0000	Capital Outlay	19,350	156,666	60,000	87,000
TOTAL DEPT. EXPENDITURES		3,729,219	4,004,811	4,253,667	4,395,267

City of Dixon Budget FY 2018-19

166 - FIRE DEPARTMENT

OPERATING EXPENSES SUMMARY SHEET

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
521000	36,400	43,000	75,400	Maint. of apparatus roll-up doors, man-doors, HVAC maint. contract, carpet & upholstery cleaning & repairs, lighting lamps & ballasts, gen-set permit fees & service, mats, rags, cleaning supplies, miscellaneous repairs, 15,000 sheetp rock repairs, 6,000 complete lighting project to training site, \$15,000 to paint worn areas of station, \$4,500 to replace roof & paint RIC training bldg., \$2,000 to replace flag pole lighting, \$3,500 to replace HVAC computer & software one time expenses
521800	75,000	75,000	79,000	Fire dispatch contract (increased \$4,000 based on incidents), leased phone lines, Active 911 incident notification system, Crew Sense staffing notification system, telephone & cell service, mobile data computers terminal service.
521800-0209	4,980	3,840	3,840	Employee stipends for personal cell service - 3 x \$75, 2 x \$95 monthly
522400	34,200	34,200	3,200	Medical Director consulting for ALS services, including annual medical malpractice insurance.
523150	3,400	3,400	10,000	City annual membership fee increased to \$5,000 for Solano Co. Haz Mat Team, and 1 of 2 spec. assessment of \$5,000 for team gear
524000	3,100	1,500	4,500	Annual Physicals for personnel and HazMat physicals billed, increased for additional haz mat team members ; physicals for new-hires are in Dept. 115
524200	7,700	7,700	9,350	Dues & subscriptions to Chief's & Firefighter's Assns. & regulatory code updates, incr. for dues and code updates increases
525600	28,200	27,630	28,700	Medications, IV's, electrodes, bandages, oxygen masks, gloves, oxygen, misc. EMS equipment & bio-hazard disposal contract for fire & police, 2 training AED's, ALS bag, Easy IO drill.
526000	31,605	23,005	23,005	Annual ladder test, SCBA fit testing, radio equipment, bi-annual breathing apparatus & cylinder maintenance, annual service plan for LUCAS devices, Physio Control annual maintenance contract on 10 defibrillators.
526000-1105	5,300	5,300	6,000	Equip Maint -Fire Academy: SCBA mask repairs, extrication equipment annual maintenance, increase due to older equipment and replacing more parts
526000-1112	4,100	3,800	4,500	Communication equipment repairs- parts, labor, etc.
527200	500	-	-	Hepatitis B shots for personnel
529400	30,600	28,700	30,600	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage).
530200	2,900	2,900	4,300	Leadership seminars & meetings, Fire Prevention Officer seminars & meetings, & Management seminars & meetings, increases in prevention workshop and Cal Chiefs conference.
531400	3,800	3,200	3,800	Office Equip Maint/Rental - Caltronics Copier
531600	6,000	6,000	6,000	Office supplies, prevention inspection forms & supplies
531650	6,550	6,550	21,550	Firehouse Software Maintenance Contract, Firehouse Inspector software; replace fire incident management software
533400	2,950	2,950	2,950	Public education materials; handouts, brochures, posters, safety videos, Juvenile Fire setter materials, Fire Prevention Day open house supplies
535500	1,000	1,000	1,000	Misc. small tools & fire investigation equipment
535600	47,925	47,925	70,800	Map updates, replacement of protective equipment, hose replacement, computers & software, technical rescue equipment, replacement of structure boots, purchase MDT's to complete replacement in all vehicles \$11,000, RS1 and USAR supplies, replace 8 SCBA bottles (rotational) \$8,000, 15 voice amplifiers \$7,600, 1 chain saw \$1,300, 2 14" circular saws \$3,000.

City of Dixon Budget FY 2018-19

166 - FIRE DEPARTMENT

OPERATING EXPENSES SUMMARY SHEET

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
535600-1113	54,400	54,400	62,400	approx 20 sets personal protective equipment (PPE) to comply with NFPA 1851 for volunteers and new recruits, Wildland PPE, Uniform Response to Violent Incidents (URVI) equipment, Urban Search & Rescue (USAR) equipment, and \$8,000 for annual maintenance and testing of PPE for NFPA 1851 compliance.
535600-1114	13,000	13,000	12,250	Fire hose and related appliances, 2 new gated wyes, replacement of Class A foam.
535750	36,780	36,780	47,180	EMS training program, technical rescue training, fire service training, prevention training, training supplies, records management system training, off-road driving training, Peer Support training, wildland arson conference, arson/fire investigation conference, fire-rescue med conference, firehouse world conference, target solutions Fire/EMS training/21 @ \$80 each annually, EVOC training for 6 engineers \$6,000, flood awareness training \$4,000.
535750-1106	20,000	18,000	20,000	Training - Hosted Training
535900	9,750	9,750	9,750	Uniform maint.-shifts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.
535900-1107	2,500	-	-	Uniforms - Volunteer FEMA SAFER
536001	16,800	16,600	14,600	Utilities - Electric
536002	4,100	2,100	2,500	Utilities - Gas
537500	26,000	27,780	27,780	Fuel expense for fire apparatus and other emergency response vehicles
538000	35,263	35,263	32,000	Opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, misc. maintenance
538500	18,500	18,500	17,500	Parts for annual services, tires, lights, batteries, switches, glass, hardware, valve kits, seals, etc.
539000	1,500	1,500	1,500	Domestic water
560400	60,000	60,000	87,000	Capital outlay-See Capital Equipment/Fixed Asset Form
Total	634,803	621,273	722,955	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
166 - FIRE DEPARTMENT

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	B	Replace carpet in day room due to water saturation through concrete, causing lifting. Original carpet was not correct for installation.	20,000	1.00	20,000
R	E	Replace breathing air compressor, 22+ years old, starting to need more repairs, end of average life cycle.	52,000	1.00	52,000
N	B	Station security system, card/chip entry to doors and gates	15,000	1.00	15,000
				Total	87,000

*Category: V = Vehicles
 F = Furniture/Fixtures
 E = Equipment
 B = Buildings

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

GENERAL FUND 100
 DEPT. 166
 FIRE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Fire Chief	1.00	147,106	20,613	17,041	2,380	648	12,723	200,511
Fire Division Chief	1.00	149,772	48,227	16,535	2,411	633	11,825	229,403
Fire Division Chief	1.00	139,362	44,874	7,209	2,125	616	11,497	205,683
Fire Captain	1.00	105,570	26,393	13,569	1,728	483	9,016	156,759
Fire Captain	1.00	106,886	26,722	7,209	1,654	483	9,016	151,970
Fire Captain	1.00	105,571	26,393	7,209	1,635	483	9,016	150,307
Fire Engineer	1.00	97,095	24,274	17,041	1,655	435	8,131	148,631
Fire Engineer	1.00	99,255	24,814	17,041	1,686	435	8,131	151,362
Fire Engineer	1.00	97,211	24,303	7,209	1,514	435	8,131	138,803
Fire Engineer	1.00	99,971	24,993	17,041	1,697	435	8,131	152,268
Fire Engineer	1.00	105,981	26,495	17,041	1,784	435	8,131	159,867
Fire Engineer	1.00	106,941	26,735	7,209	1,655	435	8,131	151,106
Fire Fighter/Paramedic	1.00	94,913	23,728	7,209	1,481	420	7,844	135,595
Fire Fighter/Paramedic	1.00	89,753	22,438	7,209	1,406	420	7,844	129,070
Fire Fighter/Paramedic	1.00	89,513	22,378	17,041	1,545	420	7,844	138,741
Fire Fighter/Paramedic	1.00	93,473	16,836	13,569	1,552	420	7,844	133,694
Fire Fighter/Paramedic	1.00	86,262	10,593	11,049	1,411	402	7,513	117,230
Fire Fighter/Paramedic**	1.00	77,387	9,503	13,569	1,319	359	6,701	108,838
Fire Fighter / Paramedic	1.00	70,701	12,735	13,569	1,222	326	6,089	104,642
Fire Fighter	1.00	87,078	15,685	13,569	1,459	382	7,127	125,300
Fire Fighter	1.00	71,433	8,772	11,049	1,196	330	6,156	98,936
Public Safety Admin. Manager	1.00	74,210	23,959	13,111	1,266	328	375	113,249
Administrative Clerk I	1.00	37,766	2,600	16,029	780	185	211	57,571
Subtotal:	23.00	2,233,210	514,063	288,327	36,561	9,948	177,427	3,259,536
Other payroll costs:								
PERS Health Administration/ Sr. Mgmt								
Life Insurance		-	-	942	-	-	-	942
Reimbursable OT		125,000	-	-	-	-	700	125,700
Overtime		160,000	-	-	2,320	-	14,640	176,960
FLSA OT		34,000	-	-	493	-	3,111	37,604
Stand-by pay		30,000	-	-	435	-	-	30,435
Volunteer Pay and Health		25,000	-	9,000	1,913	-	5,222	41,135
Subtotal:		374,000	-	9,942	5,161	-	23,673	412,776
GRAND TOTAL:	23.00	2,607,210	514,063	298,269	41,722	9,948	201,100	3,672,312

** Firefighter/Paramedic being underfilled by Firefighter



General Fund

Sub Funds

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	GF CONTINGENCY 101	COUNCIL DISCRETIONARY 102	RECREATION FUND 103	COMMUNITY SUPPORT 105
<i>FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	1,683,192	223,917	66	18,209
July-2017				
REVENUE	6,500	67,808	51,879	12,000
TRANSFERS	-	578,571	6,682	-
REVENUE &	6,500	646,379	58,561	12,000
EXPENDITURES	678,571	598,571	58,627	17,000
ESTIMATED ENDING FUND BALANCE	1,011,121	271,725	-	13,209
<i>FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	1,011,121	271,725	-	13,209
July-2018				
REVENUES	4,500	64,475	57,600	12,000
TRANSFERS	-	50,000	18,672	-
REVENUE AND	4,500	114,475	76,272	12,000
AVAILABLE	1,015,621	386,200	76,272	25,209
APPROPRIATIONS	450,000	115,000	76,272	12,000
ESTIMATED ENDING FUND BALANCE	565,621	271,200	-	13,209

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	PUBLIC BENEFIT 107	USER TECH FEE 108	PLANNING AGREEMENTS 190	EQUIPMENT REPLACEMENT 820	BUILDING RESERVE 830
<i>FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>					
BEGINNING FUND BALANCE	-	19,448	47,955	470,225	110,933
July-2017					
REVENUE	22,500	24,980	124,362	6,797	745
TRANSFERS	-	-	21,962	-	50,000
REVENUE &	22,500	24,980	146,324	6,797	50,745
EXPENDITURES	135,241	29,338	145,443	39,000	48,500
ESTIMATED ENDING FUND BALANCE	(112,741)	15,090	48,836	438,022	113,178
<i>FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>					
ESTIMATED BEGINNING FUND BALANCE	(112,741)	15,090	48,836	438,022	113,178
July-2018					
REVENUES	1,292,500	26,250	50,000	7,295	700
TRANSFERS	-	-	-	100,000	100,000
REVENUE AND	1,292,500	26,250	50,000	107,295	100,700
AVAILABLE	1,179,759	41,340	98,836	545,317	213,878
APPROPRIATIONS	1,173,850	29,606	50,000	144,000	-
ESTIMATED ENDING FUND BALANCE	5,909	11,734	48,836	401,317	213,878

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	INFRASTRUCTURE RESERVE 831	TECHNOLOGY REPLACEMENT 832	PERS STABILIZATION 840	OPEB RESERVE 841	Total
FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	234,376	40,166	141,662	1,003,447	3,993,594
July-2017					
REVENUE	925	264	772	6,735	326,267
TRANSFERS	-	40,000	-	250,000	947,215
REVENUE &	925	40,264	772	256,735	1,273,482
 EXPENDITURES	 85,936	 -	 -	 -	 1,836,227
 ESTIMATED ENDING FUND BALANCE	 149,365	 80,430	 142,434	 1,260,182	 3,430,849
FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	149,365	80,430	142,434	1,260,182	3,430,849
July-2018					
REVENUES	1,000	-	800	-	1,517,120
TRANSFERS	-	40,000	75,000	250,000	633,672
REVENUE AND	1,000	40,000	75,800	250,000	2,150,792
 AVAILABLE	 150,365	 120,430	 218,234	 1,510,182	 5,581,641
 APPROPRIATIONS	 -	 -	 -	 -	 2,050,728
 ESTIMATED ENDING FUND BALANCE	 150,365	 120,430	 218,234	 1,510,182	 3,530,913

City of Dixon Budget FY 2018-19
FUND 101 - CONTINGENCY FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
101-000-461600-0000	Interest Earned	8,832	13,647	6,500	4,500
101-000-470100-0000	Unrealized Gain GASB 31	4,359	(6,851)	-	-
101-000-491100-0000	Transfer from General Fund	-	-	-	-
		<u>13,191</u>	<u>6,797</u>	<u>6,500</u>	<u>4,500</u>
101-000-597102-0000	To Council Discretionary (102)	64,960	31,318	578,571	50,000
101-000-591331-0000	To Water Ops & Maint (331)	-	-	100,000	400,000
		<u>64,960</u>	<u>31,318</u>	<u>678,571</u>	<u>450,000</u>
FUND REVENUE		13,191	6,797	6,500	4,500
FUND EXPENDITURES		64,960	31,318	678,571	450,000

City of Dixon Budget FY 2018-19
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
102-000-421300-0000	Building Permits - Gen'l Plan	35,182	61,260	66,608	63,275
102-000-461600-0000	Interest Earned	894	1,645	1,200	1,200
102-000-470100-0000	Unrealized Gain GASB 31	523	(863)	-	-
102-000-491101-0000	Transfer from Contingency	64,960	31,318	578,571	50,000
		<u>101,559</u>	<u>93,360</u>	<u>646,379</u>	<u>114,475</u>
102-100-522400-0000	Consultants - Professional	22,395	-	-	-
102-132-520400-0000	Advertising/Publications	1,517	-	3,000	5,000
102-132-522400-0000	Consultants - Professional	69,700	77,240	577,603	-
102-132-523800-0000	County Charges	-	-	-	5,000
102-132-529600-0000	Legal Services	26,808	4,040	2,000	85,000
102-132-531400-0000	Office Equip Maint/Rental	-	30	-	-
102-132-560750-0000	Project Admin - Direct	3,846	2,991	15,968	20,000
		<u>124,266</u>	<u>84,301</u>	<u>598,571</u>	<u>115,000</u>
FUND REVENUE		101,559	93,360	646,379	114,475
FUND EXPENDITURES		124,266	84,301	598,571	115,000

City of Dixon Budget FY 2018-19
FUND 103 - RECREATION

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
103-000-433650-0000	Rec - Adult Softball	9,244	3,923	3,500	3,500
103-000-433811-0000	Rec - Basketball - Youth	38,452	35,196	35,179	35,000
103-000-433845-0000	Rec - Fitness	2,664	2,351	2,000	2,500
103-000-433860-0000	Rec - General Interest	568	2,314	5,000	10,100
103-000-433910-0000	Rec - Soccer	120	-	-	-
103-000-433915-0000	Rec - Teen Activities	2,088	1,010	2,000	2,000
103-000-433920-0000	Rec - Tennis Lessons	150	-	-	-
103-000-433925-0000	Rec - Volleyball - Drop-ins	1,363	654	1,200	1,500
103-000-433995-0000	Scholarship Offset	-	-	3,000	3,000
103-000-461600-0000	Interest Earned	14	31	-	-
103-000-470100-0000	Unrealized Gain GASB 31	4	(4)	-	-
103-000-491100-0000	Transfer from General Fund	3,482	4,853	6,682	18,672
		58,148	50,327	58,561	76,272
	179 - Recreation				
103-179-511150-0000	Wages P/T Volleyball	1,244	822	1,155	1,806
103-179-512100-0000	Medicare	18	12	25	26
103-179-512210-0000	Retirement - PARS	16	11	22	23
103-179-512600-0000	Worker's Comp Insurance	26	21	54	57
103-179-533845-0000	Rec - Fitness	2,043	1,532	1,100	1,400
103-179-533860-0000	Rec - General Interest	412	62	421	4,700
103-179-534500-0000	Fees - Administration	310	112	500	500
103-179-535600-0000	Special Supplies	2,980	1,253	3,900	4,000
103-179-535680-0000	Teen Activities	165	-	200	250
103-179-590100-0000	Transfer to General Fund	16,211	16,060	17,189	18,787
	180 - Softball				
103-180-511180-0000	Salaries - Rec Softball	1,472	1,131	1,400	3,125
103-180-512100-0000	Medicare	21	16	20	45
103-180-512210-0000	Retirement - PARS	19	15	18	41
103-180-512600-0000	Worker's Comp Insurance	43	21	47	99
103-180-522600-0000	Contract Svcs - Non Profession	4,660	4,160	2,000	2,000
103-180-534500-0000	Fees - Administration	175	35	175	175
103-180-535600-0000	Special Supplies	999	491	1,100	2,300
	182 - Soccer				
103-182-512600-0000	Worker's Comp Insurance	21	-	-	-
	183 - Basketball				
103-183-511180-0000	Wages PT Youth Basketball	11,694	11,904	12,915	20,238
103-183-512100-0000	Medicare	170	173	417	293
103-183-512210-0000	Retirement - PARS	152	155	374	263
103-183-512600-0000	Worker's Comp Insurance	236	388	596	644
103-183-522600-0000	Contract Svc Non Prof	5,500	3,988	5,500	5,500
103-183-534500-0000	Administration Fees	509	589	1,000	1,000
103-183-535600-0000	Special Supplies	9,501	7,032	8,500	9,000
		58,598	49,982	58,627	76,272
	FUND REVENUE	58,148	50,327	58,561	76,272
	FUND EXPENDITURES	58,598	49,982	58,627	76,272

City of Dixon Budget FY 2018-19
FUND 103 - RECREATION FUND
OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
Miscellaneous Recreation				
179-533845	1,000	1,100	1,400	Rec - Fitness Classes
179-533860	500	421	4,700	Rec - General Interest Classes (Includes new STEM/sports summer camps)
179-534500	500	500	500	Fees - Administration
179-535600	4,000	3,900	4,000	Special Supplies - CPR Mannequins, Exercise Equipment, Volleyball Equipment, Arena Nets, Goals, etc.
179-535680	250	200	250	Teen Activities
179-590100	17,189	17,189	18,787	Transfer to General Fund - cost allocation
Softball				
180-522600	2,000	2,000	2,000	Contract Svcs - Nonprof - Umpires, Field Prep Technician
180-534500	175	175	175	Fees - Administration
180-535600	2,300	1,100	2,300	Special Supplies - Softballs, Field Equipment, Chalk, Scoreboards ,etc.
Basketball				
183-522600	5,500	5,500	5,500	Contract Svc Non Prof - Referees
183-534500	1,000	1,000	1,000	Administration Fees
183-535600	8,500	8,500	9,000	Special Supplies - Basketballs, Uniforms, Photos, Certificates, etc.
Total	42,914	41,585	49,612	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2018-19**

**FUND 103
RECREATION**

Title	FTE	Temp Pay 511100	PARS Retirement 512210	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
<i>Temporary Personnel</i>						
	Hours					
103-179 Volleyball Sports Coord	130	1,806	23	26	57	1,912
103-180 Softball Sports Coord	225	3,125	41	45	99	3,310
103-183 Basketball Coord	695	9,654	125	140	307	10,226
103-183 Basketball Rec Leader	800	10,584	138	153	337	11,212
Total:	1,850	25,169	327	364	800	26,660
GRAND TOTAL:		25,169	327	364	800	26,660

Temporary personnel do not receive special pay or health insurance.

City of Dixon Budget FY 2018-19
FUND 105 - COMMUNITY SUPPORT

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
105-000-461600-0000	Interest Earned	96	134	-	-
105-000-461700-0000	Lease Revenue	12,000	12,000	12,000	12,000
		<u>12,096</u>	<u>12,134</u>	12,000	12,000
105-000-470100-0000	Unrealized Gain on Investments	60	(88)	-	-
105-000-535650-0000	Subsidies to Community Groups	1,000	16,000	17,000	12,000
		<u>1,060</u>	<u>15,912</u>	17,000	12,000
FUND REVENUE		12,096	12,134	12,000	12,000
FUND EXPENDITURES		1,060	15,912	17,000	12,000

City of Dixon Budget FY 2018-19
FUND 107 - PUBLIC BENEFIT FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
107-000-429201-0000	Cannabis Public Benefit Fee	-	-	22,500	1,292,500
107-000-461600-0000	Interest Earned	-	-	-	-
		-	-	22,500	1,292,500
107-000-522400-0000	Consultants Professional	-	-	24,950	25,000
107-000-529600-0000	Legal Services	-	-	46,912	5,000
107-000-560400-0000	Capital Outlay	-	-	-	20,000
107-000-560750-0000	Project Admin-Direct	-	-	63,379	123,850
107-000-591400-0000	Trans to Capital Projects	-	-	-	1,000,000
		-	-	135,241	1,173,850
FUND REVENUE		-	-	22,500	1,292,500
FUND EXPENDITURES		-	-	135,241	1,173,850

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
107 PUBLIC BENEFIT FUND

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Police Patrol K9	20,000	1.00	20,000
				Total	20,000

*Category:
V = Vehicles
F = Furniture/Fixtures
E = Equipment
B = Buildings

City of Dixon Budget FY 2018-19
FUND 108- TECHNOLOGY FEE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
108-000-421300-0000	Building Permit-Technology Fee	-	19,320	24,500	26,250
108-000-461600-0000	Interest Earned	-	208	480	-
108-000-470100-0000	Unrealized Gain on Investments	-	(80)	-	-
108-000-491100-0000	Transfer from General Fund	-	34,728	-	-
		-	54,176	24,980	26,250
108-000-531650-0000	Office/Software Maintenance	-	-	15,331	15,686
108-000-535600-0000	Special Supplies	-	-	1,800	1,500
108-000-560400-0000	Capital Outlay	-	34,728	-	-
108-000-591100-0000	Transfer to General Fund	-	-	12,207	12,420
		-	34,728	29,338	29,606
FUND REVENUE		-	54,176	24,980	26,250
FUND EXPENDITURES		-	34,728	29,338	29,606

City of Dixon Budget FY 2018-19
FUND 190 DEVELOPMENT AGREEMENTS

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
190-000-433350-0000	Planning Agreements	25,712	31,279	123,337	50,000
190-000-461600-0000	Interest Earned	301	507	1,025	-
190-000-470100-0000	Unrealized Gain GASB 31	186	(282)	-	-
190-000-491100-0000	Transfer from General Fund	-	83,282	16,652	-
	Fund Revenue	26,199	114,786	141,014	50,000
190-132-522400-2547	Consultants/VG2 CFD	1,958	1,050	-	-
190-132-522400-2548	Consultants/TEC Equip	4,290	-	-	-
190-132-529610-0000	Legal Fees Reimbursable	26,422	20,818	122,223	35,000
190-132-535600-2566	Special Supplies/Indoor Farming	-	-	35	-
190-132-560750-0000	Project Admin - Direct	19,741	11,519	23,185	15,000
190-143-522410-0000	Engineering	-	-	-	-
190-132-560750-2569	Project Admin/Star Partners	-	-	107	-
	TOTAL DEPT. EXPENDITURES	52,411	33,387	145,443	50,000
	FUND REVENUE	26,199	114,786	141,014	50,000
	FUND EXPENDITURES	52,411	33,387	145,443	50,000

City of Dixon Budget FY 2018-19
FUND 820 - EQUIPMENT REPLACEMENT

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
820-000-460600-0000	Emergency Cost Recovery	7,554	9,824	4,512	7,295
820-000-461600-0000	Interest Earned	2,291	3,526	2,285	-
820-000-462600-0000	Sale of Property	-	3,500	-	-
820-000-470100-0000	Unrealized Gain GASB 31	1,443	(2,203)	-	-
820-000-491100-0000	Transfer from General Fund	-	-	-	100,000
		<u>11,288</u>	<u>14,647</u>	<u>6,797</u>	<u>107,295</u>
820-820-590100-0000	Transfer to General Fund	48,664	31,451	39,000	144,000
		<u>48,664</u>	<u>31,451</u>	<u>39,000</u>	<u>144,000</u>
	FUND REVENUE	11,288	14,647	6,797	107,295
	FUND EXPENDITURES	48,664	31,451	39,000	144,000

City of Dixon Budget FY 2018-19
FUND 830 - BUILDING RESERVE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
830-000-461600-0000	Interest Earned	285	625	745	700
830-000-470100-0000	Unrealized Gain GASB 31	204	(358)	-	-
830-000-490100-0000	Transfer from General Fund	-	50,000	50,000	100,000
		<u>489</u>	<u>50,268</u>	<u>50,745</u>	<u>100,700</u>
830-830-590100-0000	To General Fund	43,670	-	48,500	-
		<u>43,670</u>	<u>-</u>	<u>48,500</u>	<u>-</u>
	FUND REVENUE	489	50,268	50,745	100,700
	FUND EXPENDITURES	43,670	-	48,500	-

City of Dixon Budget FY 2018-19
FUND 831 - INFRASTRUCTURE RESERVE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
831-000-461600-0000	Interest Earned	971	1,689	925	1,000
831-000-470100-0000	Unrealized Gain on Investments	619	(991)	-	-
831-000-490100-0000	Transfer from General Fund	50,000	50,000	-	-
		<u>51,590</u>	<u>50,699</u>	925	1,000
831-100-590100-0000	Transfer To General Fund	41,074	28,103	85,936	-
		<u>41,074</u>	<u>28,103</u>	85,936	-
	FUND REVENUE	51,590	50,699	925	1,000
	FUND EXPENDITURES	41,074	28,103	85,936	-

City of Dixon Budget FY 2018-19
FUND 832 - TECHNOLOGY REPLACEMENT

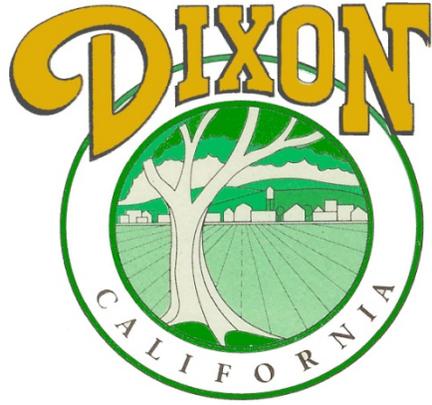
Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
832-000-461600-0000	Interest Earned	-	166	264	-
832-000-490100-0000	Transfer from General Fund	-	40,000	40,000	40,000
		<u>-</u>	<u>40,166</u>	40,264	40,000
	FUND REVENUE	-	40,166	40,264	40,000
	FUND EXPENDITURES	-	-	-	-

City of Dixon Budget FY 2018-19
FUND 840 - PERS STABILIZATION

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
840-000-461600-0000	Interest Earned	440	1,079	772	800
840-000-470100-0000	Unrealized Gain GASB 31	333	(551)	-	-
840-000-490100-0000	Transfer from General Fund	75,602	-	-	75,000
		76,375	529	772	75,800
FUND REVENUE		76,375	529	772	75,800
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2018-19
FUND 841 - OPEB RESERVE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
841-000-461600-0000	Interest Earned	-	4,243	6,735	-
841-000-470100-0000	Unrealized Gain GASB 31	-	(796)	-	-
841-000-490100-0000	Transfer from General Fund	500,000	500,000	250,000	250,000
		500,000	503,447	256,735	250,000
FUND REVENUE		500,000	503,447	256,735	250,000
FUND EXPENDITURES		-	-	-	-



Enterprise Funds

This section contains the budgets for the Enterprise Funds: Wastewater, Water and Transit. These funds are used to account for financing and operating of facilities, systems and services in a manner similar to a private business enterprise.

Wastewater

The City's wastewater collection and treatment system serves more than 5,200 residential, institutional, industrial, and commercial customers. Wastewater operations are accounted for in the Wastewater Enterprise Fund. For budgetary and legal compliance purposes, the Wastewater Enterprise Fund is broken into eight funds.

Fund 303 Wastewater Operating Reserve – NEW FUND

This fund is being established in FY 2019 to account for the transfer from the Operations & Maintenance fund to accumulate a minimum 25% reserve level. Administrative Services manages this fund.

Fund 304 Wastewater OPEB Reserve

This fund was established in FY 2017 for the purpose of accumulating funds for the unfunded actuarial liability (UAAL). Administrative Services manages this fund.

Fund 305 Wastewater Operations and Maintenance

The existing ratepayers fund the operations and maintenance of the existing wastewater collections and treatment systems. This fund is managed jointly by the Administrative Services and City Engineer/Public Works departments. Administrative Services is responsible for the accounting and utility billing (revenue collections). City Engineer/Public Works is responsible for the operations of the Wastewater Treatment Facility (Wastewater Fund 305-300) and the "in town" collection system (Wastewater Fund 305-301) as well as the master planning of wastewater treatment and disposal infrastructure.

Fund 306 SRF Debt Service Reserve

Per the Installment Sales Agreement between the City of Dixon and the State Water Resources Control Board related to the construction of the Wastewater Treatment Facility Improvements project, the reserve fund must have one year's debt service accumulated prior to the anticipated construction completion. The fund was established by Resolution 14-154 to accumulate a reserve fund. The Administrative Services Department manages this fund.

Fund 307 Wastewater Equipment Replacement

This fund accumulates equipment replacement reserves for the sole purpose of the Wastewater operations. The Administrative Services and City Engineer/Public Works departments jointly manage this fund.

Fund 308 Wastewater Debt Service

This fund was established to fund the debt service for the sewer bonds issued in 1996 for \$2,635,000. The original 1996 bonds were refunded in 2012 to take advantage of lower market interest rates. An annual transfer from the Wastewater Operations and Maintenance fund provides for principal, interest, and ongoing administrative charges. The Sewer Bond debt will be retired in 2021. This fund is managed by Administrative Services.

Fund 309 SRF Debt Service

This fund was established for the accumulating of funds to service SRF debt for the Wastewater Treatment Facility Improvements project completed in 2017. This fund is managed by Administrative Services.

Fund 310 Wastewater Capital Improvements

Wastewater capital improvements necessitated by growth are funded by development impact fees (i.e. connection fees), which by law must be accounted for in a separate fund. Fund 310 was established for Wastewater Capital Improvement projects that benefit only new development, such as the expansion of the Wastewater Treatment Facility and the extension of sewer pipelines to serve new development areas. The Engineering Division manages this fund.

Fund 315 Wastewater Rehabilitation Projects

A transfer from the Operations and Maintenance Fund 305 is made annually to a separate fund, which was established to account for ratepayer-funded wastewater rehabilitation projects. Fund 315 was established for Wastewater Rehabilitation projects that benefit only the existing wastewater system users, such as Wastewater Treatment Facility (WWTF) and sewer pipeline repair projects. The Engineering Division manages this fund.

Fund 316 Wastewater Capital Mixed Projects

Some wastewater improvement projects benefit both existing users and new development. Fund 316 was established to pay for these mixed benefit wastewater improvement projects, such as Sanitary Sewer Management Plan Studies, and programs and projects established to meet long-term regulatory requirements from the State. Transfers from both the Wastewater Operations and Maintenance Fund 305 and the Wastewater Capital Improvements Fund 310 are made annually to Fund 316. This fund is managed by the Engineering Division.

The construction of the Wastewater Treatment Facility Improvements Project was completed in June 2017. The budget includes some nominal expenditures related to completing consultant engineer support services.

Current Year – 2018 – Division Accomplishments

- Completed the North 4th Street Sewer Rehabilitation project that replaced sewer main and laterals.
- Completed the underground portion of the South Jefferson Street Rehabilitation project that replaced sewer main and laterals.
- Continued existing sewer line cleaning and video inspection program as well as restaurant permitting and inspection program.

Budget Year – 2019 – Division Plan/Goals

- Retain a consultant to develop a Sewer System Master Plan and hydraulic model as required by the State.
- Continued existing sewer line cleaning and video inspection program as well as restaurant permitting and inspection program.

Water

As a result of the dissolution of the Dixon-Solano Water Authority JPA in 2012, the City assumed all water operations in August 2014. The City serves nearly 3,000 residential, institutional, industrial, and commercial customers that are not in the California Water Service Company service area. Water operations are accounted for in Water Enterprise Funds.

Fund 331 Water Operations and Maintenance

The existing ratepayers fund the operations and maintenance of the existing water system. This fund is managed jointly by the Administrative Services and City Engineer/Public Works departments. Administrative Services is responsible for the accounting and utility billing (revenue collections). The Engineering Division is responsible for the oversight of the operations of the water system and the master planning of the water infrastructure.

Fund 332 Water Operations Reserve

This fund was established to account for the transfer from the Operations & Maintenance fund to accumulate a minimum 25% reserve level. This fund is managed by the Administrative Services Department.

Fund 333 Water Capital Reserve

This fund was established for the purposes of accumulating funding for rehabilitation projects that benefit existing ratepayers. The Engineering Division manages this fund.

Fund 334 Water Capital Projects Improvements

This fund accounts for capital improvements necessitated by growth through development impact fees (water connection fees) or developer contributions, which must be accounted for in a separate fund. Any water capital improvement projects that benefit only new development, such as a new well/tank/booster facility, expansion projects, and the extension of pipelines to serve new development areas would be budgeted in this fund. The Engineering Division manages this fund.

Fund 335 Water Capital Projects Rehabilitation

This fund has been established to account for capital projects undertaken to rehabilitate the existing system that benefits existing ratepayers. The Engineering Division manages this fund.

Current Year – 2018 – Division Accomplishments

- Transitioned from utilizing contract operators to City-employed staff.
- Performed numerous emergency and non-emergency repairs on the distribution system and various supply facilities.
- Completed the Water System Master Plan and Strategic Asset Management Plan that developed the necessary infrastructure costs necessary to sustainably operate the water system.
- Initiated the Water Rate Study to review user rates to fund the improvements cited in the Water System Master Plan.
- Initiated the AB 1600 Water Fee Study to review connection fees used to fund impacts to the system associated with development.

Budget Year – 2019 – Division Plan/Goals

- Complete Water Rate Study and initiate Proposition 218 proceedings.
- Complete and adopt the AB 1600 Water Fee Study
- Perform necessary tank cleaning and Supervisory Control and Data Acquisition (SCADA) improvements.



Fund 350 Transit

The Transit Fund 350 is an Enterprise Fund managed by the City Engineer/Public Works Department. The budget provides resources for the operation of the Read-Ride Transit System. The Read-Ride system provides curb-to-curb transit service within the Dixon City limits. The system operates Monday-Friday from 7:00 a.m. - 5:00 p.m. and on Saturdays from 9:00 a.m.-3:00 p.m. Read-Ride currently operates up to five busses during peak demand hours. Ridership is trending up, particularly for the ADA van service to Davis and Vacaville. In FY 2017, total ridership for all programs was 62,548. An intercity taxi-scrip program is also available for after-hours paratransit trips. The Solano Transportation Authority administers the taxi-scrip program. It is also experiencing increased ridership demand.

The budget contains funds for 7.5 permanent full-time equivalent staff, vehicle maintenance, administrative expenses, operating supplies, and insurance. The City's allocation of Transportation Development Act (TDA) funds, Federal Transit Administration (FTA) Section 5311 grants, and customer fares fund Transit operations.

The 2016 Short Range Transit Plan (SRTP) includes fiscal projections for the next ten years and shows that, if Read-Ride is able to meet the public demand with the existing operating system, Read-Ride will remain fiscally sustainable.

Funding requests for FY 2019 includes supplementing staff hours to cover peak ridership periods.

Current Year – 2018 – Division Accomplishments

- Installed security cameras in all busses and vans.
- Ordered software and equipment for an extensive technology (IT) upgrade to improve operating efficiency.

Budget Year – 2019 – Division Plan/Goals

- Implement the IT system upgrades.
- Replace two busses.
- Review passenger fares and amend, if necessary.

CITY OF DIXON
BUDGET OVERVIEW - ENTERPRISE FUNDS

	SEWER OPS RESERVE 303	SEWER OPEB RESERVE 304	SEWER O&M 305	SRF RESERVE 306	SEWER EQUIP REPLACE 307	SEWER DEBT SERVICE 308	SRF DEBT SERVICE 309
FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES							
BEGINNING WORKING CAPITAL* July 17							
REVENUE	-	81,396	2,997,466	1,750,814	508,761	-	1,592,394
TRANSFERS	-	-	4,492,814	10,955	2,500	-	2,563,124
REVENUE & TRANSFERS	-	81,408	326,115	-	50,000	171,055	1,013,514
EXPENDITURES	-	-	4,818,929	10,955	52,500	171,055	3,576,638
ESTIMATED ENDING WORKING CAPITAL	-	-	3,989,216	-	326,115	171,055	4,131,760
ESTIMATED ENDING WORKING CAPITAL							
	-	162,804	3,827,178	1,761,769	235,146	-	1,037,272
FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS							
July 18							
REVENUES	-	162,804	3,827,178	1,761,769	235,146	-	1,037,272
TRANSFERS	-	-	4,488,047	11,000	-	-	-
REVENUE AND TRANSFERS	-	-	95,000	-	50,000	172,126	1,721,738
AVAILABLE RESOURCES	-	-	4,583,047	11,000	50,000	172,126	1,721,738
APPROPRIATIONS	-	-	8,410,225	1,772,769	285,146	172,126	2,759,010
ESTIMATED ENDING WORKING CAPITAL	-	-	4,597,203	-	95,000	172,126	1,721,738
ESTIMATED ENDING WORKING CAPITAL							
	-	162,804	3,813,022	1,772,769	190,146	-	1,037,272

* Working Capital, rather than Fund Balance, is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

CITY OF DIXON
BUDGET OVERVIEW - ENTERPRISE FUNDS

	SEWER CAPITAL 310	SEWER REHAB 315	SEWER MIXED 316	SEWER SUMMARY	WATER O&M 331	WATER OPERATIONS RESERVE 332	WATER CAPITAL RESERVE 333
FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES							
BEGINNING WORKING CAPITAL* July 17							
	2,602,363	713,713	(315,964)	9,849,547	1,577,166	313,650	370,149
REVENUE	871,694	4,835	-	7,945,922	1,874,251	211,122	3,030
TRANSFERS	-	561,359	3,123,294	5,326,745	-	-	-
REVENUE & TRANSFERS	871,694	566,194	3,123,294	13,272,667	1,874,251	211,122	3,030
EXPENDITURES	898,728	561,359	575,170	10,653,403	2,973,262	-	-
ESTIMATED ENDING WORKING CAPITAL							
	2,575,329	718,548	2,232,160	12,550,207	478,156	524,772	373,179
FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS							
July 18							
	2,575,329	718,548	2,232,160	12,550,207	478,156	524,772	373,179
REVENUES	586,350	-	-	5,085,397	1,773,947	-	-
TRANSFERS	-	5,725	12,787	2,057,376	400,000	-	-
REVENUE AND TRANSFERS	586,350	5,725	12,787	7,142,773	2,173,947	-	-
AVAILABLE RESOURCES	3,161,679	724,273	2,244,947	19,692,980	2,652,103	524,772	373,179
APPROPRIATIONS	738,275	5,725	12,787	7,342,854	2,517,604	-	-
ESTIMATED ENDING WORKING CAPITAL							
	2,423,404	718,548	2,232,160	12,350,126	134,499	524,772	373,179

* Working Capital, rather than Fund Balance, is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

CITY OF DIXON
BUDGET OVERVIEW - ENTERPRISE FUNDS

	WATER CIP 334	WATER CAPITAL REHAB 335	WATER SUMMARY	TRANSIT 350	ENTERPRISE Total
FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING WORKING CAPITAL* July 17					
	(489,620)	(59,634)	1,711,711	371,774	12,014,429
REVENUE	10,358	-	2,098,761	794,764	10,839,447
TRANSFERS	-	740,042	740,042	-	5,985,379
REVENUE & TRANSFERS	10,358	740,042	2,838,803	794,764	16,906,234
EXPENDITURES	124	680,408	3,653,794	1,153,419	15,460,616
ESTIMATED ENDING WORKING CAPITAL	(479,386)	-	896,721	13,119	13,460,046
FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
July 18	(479,386)	-	896,721	13,119	13,460,046
REVENUES	5,000	-	1,778,947	876,049	7,740,393
TRANSFERS	-	701,518	1,101,518	-	3,158,894
REVENUE AND TRANSFERS	5,000	701,518	2,880,465	876,049	10,899,287
AVAILABLE RESOURCES	(474,386)	701,518	3,777,186	889,168	24,359,333
APPROPRIATIONS	135	701,518	3,219,257	877,003	11,439,114
ESTIMATED ENDING WORKING CAPITAL	(474,521)	-	557,929	12,165	12,920,219

* Working Capital, rather than Fund Balance, is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

City of Dixon Budget FY 2018-19
FUND 303 - SEWER OPERATING RESERVE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
303-000-461600-0000	Interest Earned	-	-	-	-
304-000-470100-0000	Unrealized Gain on Investments	-	-	-	-
303-000-491305-0000	Transfer from Sewer O&M	-	-	-	-
		-	-	-	-
FUND REVENUE		-	-	-	-
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2018-19
FUND 304 - SEWER OPEB RESERVE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
304-000-461600-0000	Interest Earned	-	(7)	-	-
304-000-470100-0000	Unrealized Gain on Investments	-	(4)	-	-
304-000-491305-0000	Transfer from Sewer O&M	-	81,408	81,408	-
		-	81,396	81,408	-
FUND REVENUE		-	81,396	81,408	-
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2018-19
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
305-000-435100-0000	Sewer Fees - Apartments	275,875	348,045	411,799	413,000
305-000-435200-0000	Sewer Fees - Churches/Convales	74,587	93,833	109,469	108,321
305-000-435300-0000	Sewer Fees - Comm'l/Industrial	580,065	658,048	721,088	724,062
305-000-435400-0000	Sewer Fees - Motels	22,638	37,919	45,189	45,450
305-000-435500-0000	Sewer Fees - Multi-Family	129,310	159,794	189,563	188,332
305-000-435600-0000	Sewer Fees - Res SFD	1,992,322	2,392,302	2,808,669	2,849,424
305-000-435700-0000	Sewer Fees - Schools/Fairgrnd	38,442	48,302	59,071	60,242
305-000-461000-0000	Grant Revenue	9,500	13,953	-	-
305-000-461600-0000	Interest Earned	8,121	16,118	10,495	10,000
305-000-461700-0000	Lease Revenue	6,606	6,606	6,606	6,606
305-000-461800-0000	Miscellaneous Income	2,567	2,770	-	-
305-000-462200-0000	Penalties & Interest	57,268	71,674	86,710	82,610
305-000-470100-0000	Unrealized Gain GASB 31	3,737	(7,614)	-	-
305-000-491306-0000	Transfer from SRF Reserve	-	693,864	-	-
305-000-491307-0000	Tsfr fr Equipment Replacement	34,220	76,394	326,115	95,000
305-000-491316-0000	Trfr from Sewer Mixed (316)	38,834	-	-	-
		3,274,092	4,612,008	4,774,774	4,583,047
305-000-512201-0000	Pension Expense-Misc	(9,347)	(99,388)	-	-
305-000-591303-0000	Transfer to Sewer Ops Reserve	-	-	-	395,737
305-000-591304-0000	Transfer to OPEB Reserve	-	81,408	81,408	-
305-000-591306-0000	Transfer to SRF Reserve	867,330	361,388	-	-
305-000-591309-0000	Transfer to SRF Debt Service	201,584	729,830	597,973	1,721,738
305-300-511000-0000	Salaries/Wages	297,551	318,616	299,980	306,696
305-300-511010-0000	Admin Leave Paid	291	-	-	-
305-300-511020-0000	Comp Paid	1,787	1,308	-	-
305-300-511200-0000	Overtime	20,664	33,819	29,115	23,000
305-300-511300-0000	Standby	21,440	21,500	21,400	21,500
305-300-511900-0000	Separation Pay	12,602	-	-	-
305-300-512100-0000	Medicare	4,008	4,457	4,271	5,890
305-300-512200-0000	Retirement	93,686	109,017	83,684	99,017
305-300-512300-0000	Disability Insurance	1,298	1,379	1,414	1,378
305-300-512400-0000	Health Insurance	55,623	61,168	52,706	55,170
305-300-512401-0000	Retiree Health	-	-	928	-
305-300-512600-0000	Worker's Comp Insurance	20,498	29,110	26,265	36,096
305-300-520300-0000	Administrative Costs - PW	3,316	-	-	2,500
305-300-520400-0000	Advertising/Publications	1,426	1,098	1,500	500
305-300-520810-0000	Bad Debt/Write Off	15,641	13,919	20,000	20,000
305-300-521000-0000	Site Maintenance	2,448	2,793	3,500	4,000
305-300-521400-0000	Chemicals	5,861	7,826	8,000	9,000
305-300-521800-0000	Communications	2,882	1,795	3,700	3,000
305-300-521900-0000	Bank Fees	6,746	7,283	7,500	7,500
305-300-521901-0000	Credit Card Fees	-	-	-	63,225
305-300-522400-0000	Consultants - Professional	4,442	75	5,000	15,000
305-300-522600-0000	Contract Serv/Non Professional	2,222	5,109	25,850	35,000
305-300-522600-0248	Contract Serv - Lab Testing	29,524	34,421	40,000	50,000
305-300-524000-0000	DMV Physicals & Exams	236	521	900	225
305-300-524200-0000	Dues/Subscriptions	848	892	900	950
305-300-524600-0000	Elections	98	-	-	-
305-300-525800-0000	Equip Rental	240	-	1,000	2,000
305-300-526000-0000	Equip Repairs/Maintenance	16,179	14,540	17,500	20,000
305-300-529600-0000	Legal Services	93,319	1,335	7,000	2,000
305-300-531400-0000	Office Equip Maint/Rental	2,562	2,453	3,000	3,000
305-300-531600-0000	Office Supplies	14,514	12,643	14,250	15,000
305-300-531650-0000	Office/Software Maintenance	2,423	2,544	5,200	9,102
305-300-531900-0000	Permits/Licenses/Fees	18,559	20,090	24,000	23,500
305-300-535500-0000	Small Tools	1,048	1,475	1,500	1,500
305-300-535600-0000	Special Supplies	63,488	57,296	40,000	40,000
305-300-535750-0000	Training	3,313	939	5,000	5,000
305-300-535900-0000	Uniforms	3,648	3,780	4,800	4,800

City of Dixon Budget FY 2018-19
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
305-300-536000-0000	Utilities	16,493	117,754	210,555	185,000
305-300-537500-0000	Vehicle Fuel	20,478	18,012	14,000	14,000
305-300-538000-0000	Vehicle Parts/Maintenance	7,184	4,885	6,000	6,000
305-300-539000-0000	Water	-	-	-	29,500
305-300-550700-0000	Depreciation	57,963	75,813	-	-
305-300-560400-0000	Capital Outlay	9,220	-	-	95,000
305-300-560750-0000	Project Admin - Direct	-	-	-	26,153
305-300-590100-0000	To General Fund	312,923	312,070	341,901	413,297
305-300-590900-0000	To DPFA Sewer (308)	173,042	169,294	171,055	172,126
305-300-591300-0000	To Sewer Rehab Projs	24,353	17,945	561,359	5,725
305-300-591316-0000	Trfr to Sewer Mixed (316)	12,389	50,821	340,359	9,519
305-300-592600-0000	Transfer to Successor Agency	25,000	25,000	-	-
305-300-597307-0000	Transfer to Sewer Equip Replac	50,000	320,000	50,000	50,000
	Expenditures - 300	2,593,045	2,958,030	3,134,474	4,009,344
305-301-511000-0000	Salaries/Wages	170,037	151,264	234,542	141,105
305-301-511010-0000	Admin Leave Paid	285	-	-	-
305-301-511020-0000	Comp Paid	2,679	2,714	4,703	-
305-301-511100-0000	Salaries/Wages PT	21,346	20,851	-	-
305-301-511200-0000	Overtime	2,588	6,741	7,160	7,000
305-301-511300-0000	Standby	3,960	5,655	9,255	13,000
305-301-511900-0000	Separation Pay	1,387	-	-	-
305-301-512100-0000	Medicare	2,139	2,506	3,179	2,859
305-301-512200-0000	Retirement	32,473	48,071	55,381	34,264
305-301-512210-0000	Retirement - PARS	279	264	-	-
305-301-512300-0000	Disability Insurance	426	430	390	649
305-301-512400-0000	Health Insurance	28,939	33,508	49,789	36,060
305-301-512500-0000	Unemployment Insurance	-	120	-	-
305-301-512600-0000	Worker's Comp Insurance	9,935	15,307	15,740	18,095
305-301-520400-0000	Advertising/Publications	-	-	400	500
305-301-521000-0000	Site Maintenance	767	152	200	200
305-301-521400-0000	Chemicals	1,726	1,051	2,000	4,000
305-301-521800-0000	Communications	1,526	1,660	1,800	1,800
305-301-524000-0000	DMV Physicals & Exams	288	300	300	300
305-301-524200-0000	Dues/Subscriptions	171	356	400	400
305-301-526000-0000	Equip Repairs/Maint	8,148	14,160	8,000	10,000
305-301-529600-0000	Legal Services	-	1,200	500	1,000
305-301-530100-0000	Maintenance - Sewer Line	-	3,386	90,000	50,000
305-301-531400-0000	Office Equip Maint/Rental	199	254	250	300
305-301-531600-0000	Office Supplies	50	328	600	700
305-301-531650-0000	Office/Software/Maintenance	-	12,840	12,840	13,000
305-301-531900-0000	Permits/Licenses/Fees	2,169	2,258	2,400	2,500
305-301-535500-0000	Small Tools	-	-	1,000	1,500
305-301-535600-0000	Special Supplies	18,876	9,553	15,000	15,000
305-301-535750-0000	Training	712	540	1,500	1,500
305-301-535900-0000	Uniforms	1,644	1,321	1,300	1,500
305-301-537500-0000	Vehicle Fuel	5,268	5,996	9,000	10,000
305-301-538000-0000	Vehicle Parts/Maintenance	15,746	3,890	1,000	12,000
305-301-560400-0000	Capital Outlay	-	-	326,115	-
305-301-560750-0000	Project Admin - Direct	-	-	-	208,627
	Total Expenditures - 301	333,764	346,676	854,743	587,859
	FUND REVENUE	3,274,092	4,612,008	4,774,774	4,583,047
	FUND EXPENDITURES	2,926,808	3,304,706	3,989,216	4,597,203

City of Dixon Budget FY 2018-19
305-300 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
591304	81,408	81,408	-	Transfer to Sewer OPEB
591309	597,973	597,973	1,721,738	Transfer to SRF Debt Service
520300	5,000	-	2,500	Administrative costs for Public Works
520400	1,500	1,500	500	Publications
520810	20,000	20,000	20,000	Bad Debt/Write Off
521000	3,000	3,500	4,000	Building maintenance & repairs \$2,400 (4 buildings); Signs - \$100; Cleaning supplies - \$250; mats for buildings @ \$15/mo.\$180; <i>fence repairs \$1,000 one-time</i>
521400	8,000	8,000	9,000	Chemicals for weed abatement at WWTF, \$7,500; rodent control \$1,000; spraying supplies - \$500
521800	3,700	3,700	3,000	Telephone - \$1,000, SCADA dialer - \$600, 5 cell phones - \$800; cellular internet modem - \$600
521900	7,500	7,500	7,500	Bank fees
521901	-	-	63,225	Credit cards fees - merchant fees for UB payments
522400	15,000	5,000	15,000	Stantec on-call contract - \$15,000/yr
522600	21,600	25,850	35,000	HVAC @ \$98/mo. - \$1,200; pest control - @\$150/mo. - \$1,800; fire alarm monitoring - \$4,900; water softener contract @ \$63/mo. - \$756; Calfire contract - \$500; & security systems - \$3,700, on-call contracts (Holt - \$5,400, Hach - \$9,000, Huber contract - \$1,200 & Tesco - \$9,500)
522600-0248	40,000	40,000	50,000	Wastewater lab testing & testing supplies
524000	900	900	225	Class B DMV license expenses, renewals, exam fees, physicals (1 @ \$225)
524200	900	900	950	Dues (PAPA dues 4@\$50 - \$200; CWEA dues 4@\$180 - \$720)
525800	2,000	1,000	2,000	Emergency equipment rental, \$2,000
526000	10,000	17,500	20,000	Parts & labor to repair Ag, WW & process equipment; <i>42" bypass manhole replacement (\$9,000) one-time</i>
529600	7,000	7,000	2,000	City Attorney support
531400	3,000	3,000	3,000	Copy machine
531600	15,000	14,250	15,000	Office supplies for WWTP; Billing forms, postage, envelopes, Lockbox
531650	2,600	5,200	9,102	Accela financial software maintenance & upgrade to cloud; SCADA license - \$2,500; NEXGEN license - \$2,500
531900	38,000	24,000	23,500	Regional Water Board permit - \$15,000; YSAQMD permit for generators & pumps - \$3,000; State Air Resources Board permits - \$1,400; WW Operator Licenses (4 @ \$300) - \$1,200; pesticide certification (4 @ \$80) - \$320; DWEA certification renewal - (4@\$130) - \$520; DRCD permit - \$700; EPA ID number renewal - \$200; SWRCB SWPPPP permit - \$1,400
535500	1,500	1,500	1,500	Misc. small tools
535600	40,000	40,000	40,000	Maint. supplies-rip rap & road rock; safety gear - goggles, gloves, signs, miscellaneous equipment for trucks, fencing repairs and shop upgrades
535750	5,000	5,000	5,000	Pesticide, CWEA, safety training; Admin Services Utility staff training
535900	4,800	4,800	4,800	Uniforms, jackets, boots, lab coats, lab towels & coveralls for 4 employees (\$1,200/ea.)
536000	144,000	210,555	185,000	Utilities
537500	14,000	14,000	14,000	Fuel for vehicles and equipment
538000	5,000	6,000	6,000	Parts & labor to repair vehicles
539000	-	-	29,500	Water costs for treatment plant (formerly under utilities)
560400	-	-	95,000	Capital Outlay purchases - see detail on Capital Equipment/Fixed Asset page
560750	-	-	26,153	Project Admin - Direct for City Engineer/Public Works Director
590100	341,901	341,901	413,297	Transfer to General Fund for Cost Allocation
590900	171,055	171,055	172,126	Transfer to Fund 308 for Sewer Debt Service
591300	922,418	561,359	5,725	Transfer to Sewer Rehab - Fund 315

City of Dixon Budget FY 2018-19
305-300 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
591316	87,413	340,359	9,519	Transfer to Sewer Mixed (316) for combined projects
597307	50,000	50,000	50,000	Equipment replacement - Fund 307 - \$50,000 annual
Total	2,671,168	2,614,710	3,064,860	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
FY 2018-19 Budget
305-300 - WASTEWATER TREATMENT

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	V	2018 F650 Class C Dump Truck	85,000	1.00	85,000
R	E	PE Basin Fence Replacement	10,000	1.00	10,000
				Total	\$ 95,000

*Category: V = Vehicles
 F = Furniture/Fixtures
 E = Equipment
 B = Buildings

**CITY OF DIXON
PAYROLL SUMMARY
FY 2018-19**

**FUND 305
WASTEWATER O&M
Division 300 - Treatment**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Chief Plant Operator - Wastewater	1.00	86,310	27,865	17,041	1,499	384	9,306	142,405
Wastewater Operator II	1.00	73,735	23,805	16,029	1,302	341	8,250	123,462
Wastewater Operator II	1.00	76,517	24,704	7,209	1,214	341	8,250	118,235
Wastewater Operator I	1.00	70,134	22,643	14,601	1,229	312	7,562	116,481
Subtotal:	4.00	306,696	99,017	54,880	5,244	1,378	33,368	500,583
Other payroll costs:								
PERS Health Administration		-	-	290	-	-	-	290
Overtime		23,000	-	-	334	-	2,728	26,062
Standby		21,500	-	-	312	-	-	21,812
Subtotal:		44,500	-	290	646	-	2,728	48,164
GRAND TOTAL:	4.00	351,196	99,017	55,170	5,890	1,378	36,096	548,747

City of Dixon Budget FY 2018-19
305-301 WASTEWATER O & M - COLLECTIONS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
520400	750	400	500	Advertising/Publications
521000	200	200	200	Site Maintenance
521400	4,000	2,000	4,000	Chemicals
521800	1,800	1,800	1,800	Communications
522600	-	-	8,500	Consultants - update SSMP for regulatory compliance
524000	300	300	300	DMV Physicals & Exams
524200	400	400	400	Dues/Subscriptions
526000	8,000	8,000	10,000	Equipment Repairs/Maintenance - repair CCTV, generator, vacuum truck (equipment other than drive)
529600	1,000	500	1,000	Legal Expenses
530100	90,000	90,000	50,000	Sewer line maintenance - root control, video survey, sewer repairs, repair connections at private laterals
531400	250	250	300	MSC copier - prorated portion
531600	600	600	700	Office Expenses and supplies
531650	12,840	12,840	13,000	Office Software/Maintenance- CUES (\$3,600) and Nexgen (\$7,500) Previously charged to fund 316; SeeClickFix (\$1,740)
531900	2,400	2,400	2,500	Permits/Licenses/Fees - DWR collections permit (\$2,100); other permits/fees (\$300)
535500	1,000	1,000	1,500	Small Tools
535600	15,000	15,000	15,000	Special Supplies- misc. gloves, towels, etc; sewer line plugs, 1 computer monitor
535750	1,500	1,500	1,500	Training
535900	1,300	1,300	1,500	Uniforms
537500	10,000	9,000	10,000	Vehicle Fuel
538000	12,000	1,000	12,000	Vehicle Maintenance
560400	356,250	326,115	-	Capital purchases - No requests in 18-19
560750	-	-	208,627	Project Admin Direct for City Engineer/Public Works Dept.
Total	519,590	474,605	343,327	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2018-19**

**FUND 305
WASTEWATER O&M
Division 301 - Collections**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Sr. Utilities Maintenance Worker	0.75	54,358	17,550	12,020	962	242	5,861	90,993
Utilities Maintenance Worker II	0.75	48,530	15,668	12,020	878	220	5,329	82,645
Utilities Maintenance Worker I**	0.75	38,217	1,046	12,020	728	187	4,533	56,731
Subtotal:	2.25	141,105	34,264	36,060	2,568	649	15,723	230,369
Other payroll costs:								
Overtime		7,000	-	-	102	-	830	7,932
Standby		13,000	-	-	189	-	1,542	14,731
Subtotal:		20,000	-	-	291	-	2,372	22,663
GRAND TOTAL:	2.25	161,105	34,264	36,060	2,859	649	18,095	253,032

** FY18 Position increased to 1.0 FTE shared with Dept. 154

City of Dixon Budget FY 2018-19
FUND 306 - SRF RESERVE FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
306-000-461600-0000	Interest Earned	5,312	12,954	10,955	11,000
306-000-470100-0000	Unrealized Gain on Investments	3,562	(6,249)	-	-
306-000-491305-0000	Transfer from Sewer O&M	867,330	361,388	-	-
306-000-491310-0000	Transfer from Sewer CIP	-	693,864	-	-
		876,204	1,061,956	10,955	11,000
306-000-591305-0000	Transfer to Sewer O&M	-	693,864	-	-
		-	693,864	-	-
FUND REVENUE		876,204	1,061,956	10,955	11,000
FUND EXPENDITURES		-	693,864	-	-

City of Dixon Budget FY 2018-19
FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
307-000-461600-0000	Interest Earned	1,161	2,929	2,500	-
307-000-462600-0000	Sale of Property	6,000	2,800	-	-
307-000-470100-0000	Unrealized Gain on Investments	738	(1,402)	-	-
307-000-491305-0000	Transfer from Sewer O&M	50,000	320,000	50,000	50,000
		57,899	324,327	52,500	50,000
307-000-591305-0000	Tsfr to Sewer O&M	34,220	76,394	326,115	95,000
		34,220	76,394	326,115	95,000
	FUND REVENUE	57,899	324,327	52,500	50,000
	FUND EXPENDITURES	34,220	76,394	326,115	95,000

City of Dixon Budget FY 2018-19
FUND 308- SEWER DEBT SERVICE FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
308-000-491305-0000	Transfer from Sewer O&M	173,042	169,294	171,055	172,126
		173,042	169,294	171,055	172,126
308-300-523200-0000	Contract Svcs - Audit	1,000	-	-	-
308-300-550300-0000	Bond Interest	25,948	21,513	18,455	13,726
308-300-550400-0000	Bond Redemption	-	-	152,600	158,400
		26,948	21,513	171,055	172,126
	FUND REVENUE	173,042	169,294	171,055	172,126
	FUND EXPENDITURES	26,948	21,513	171,055	172,126

City of Dixon Budget FY 2018-19
FUND 309 - SRF DEBT SERVICE FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
309-000-460300-0000	OFS - SRF loan proceeds	-	-	2,563,124	-
309-000-461600-0000	Interest Earned	(2,477)	10,930	-	-
309-000-470100-0000	Unrealized Gain GASB 31	1	(2,004)	-	-
309-000-491305-0000	Transfer from Sewer O&M	201,584	729,830	597,973	1,015,825
309-000-491310-0000	Transfer from Sewer Capital	140,083	507,170	415,541	705,913
		339,191	1,245,926	3,576,638	1,721,738
309-000-550300-0000	Loan Interest	181,510	463,592	517,093	517,652
309-000-550400-0000	Loan Principal	-	-	1,051,543	1,204,086
309-000-591316-0000	Transfer to Sewer Capital	17,304,202	8,359,190	2,563,124	-
		17,485,712	8,822,782	4,131,760	1,721,738
	FUND REVENUE	339,191	1,245,926	3,576,638	1,721,738
	FUND EXPENDITURES	17,485,712	8,822,782	4,131,760	1,721,738

City of Dixon Budget FY 2018-19
FUND 310 - WASTEWATER CAPITAL FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
310-000-425600-0000	Development Fees - Sewer	424,739	766,023	1,173,968	576,350
310-000-461600-0000	Interest Earned	14,712	19,132	10,625	10,000
310-000-470100-0000	Unrealized Gain GASB 31	8,619	(12,697)	-	-
310-000-491316-0000	Trfr from Sewer Mixed (316)	19,172,390	6,386,935	-	-
		19,620,459	7,159,393	1,184,593	586,350
310-000-591306-0000	Transfer to SRF Reserve	-	693,864	-	-
310-000-591309-0000	Transfer to SRF Debt Service	140,083	507,170	415,541	705,913
310-100-550700-0000	Depreciation	1,406,043	1,373,596	-	-
310-100-590100-0000	To General Fund	1,418	1,314	29,226	32,362
310-100-591316-0000	Trfr to Sewer Mixed (316)	17,134	33,637	453,961	-
		1,564,677	2,609,582	898,728	738,275
	FUND REVENUE	19,620,459	7,159,393	1,184,593	586,350
	FUND EXPENDITURES	1,564,677	2,609,582	898,728	738,275

City of Dixon Budget FY 2018-19
FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
315-000-461600-0000	Interest Earned	3,004	5,261	4,835	-
315-000-470100-0000	Unrealized Gain GASB 31	1,903	(3,005)	-	-
315-000-491305-0000	Transfer from Sewer O&M	24,353	17,945	561,359	5,725
		29,260	20,201	566,194	5,725
315-100-590100-0000	Transfer to General Fund (100)	6,059	6,062	4,984	5,725
315-100-591572-0000	Transfer to CDBG Rehab Grant	-	-	536,375	-
	109 - 27" Sewer Trunk Line Rehab Project				
315-109-560750-0000	Project Admin - Direct	-	-	20,000	-
	110 - Wastewater Treatment Facility Design				
315-110-560250-0000	Designs/Plans/Specs	328	-	-	-
	119 - Sewer Main Rehabilitation				
315-119-520400-0000	Advertising/Publications	-	-	-	-
315-119-522400-0000	Consultants - Professional	-	-	-	-
315-119-560150-0000	Construction	5,250	-	-	-
315-119-560250-0000	Designs/Plans/Specs	16,074	11,302	-	-
315-119-560750-0000	Project Admin - Direct	-	580	-	-
	125 - SRLF - State Revolving Loan				
315-125-560650-0000	Misc Expenses	5,126	-	-	-
	130 - N. Lincoln St. Sewer Lift Station				
315-130-560750-0000	Project Admin - Direct	-	-	-	-
		32,836	17,945	561,359	5,725
	FUND REVENUE	29,260	20,201	566,194	5,725
	FUND EXPENDITURES	32,836	17,945	561,359	5,725

City of Dixon Budget FY 2018-19
FUND 316 - WASTEWATER CAPITAL MIXED FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
316-000-461600-0000	Interest Earned	1,560	(526)	-	-
316-000-470100-0000	Unrealized Gain GASB 31	728	(730)	-	-
316-000-491305-0000	Transfer from Sewer O&M	12,389	50,821	340,359	9,519
316-000-491309-0000	Transfer from SRF debt	17,304,202	8,359,190	2,563,124	-
316-000-491310-0000	Transfer from Sewer Improve	17,134	33,637	219,811	3,268
		17,336,013	8,442,392	3,123,294	12,787
316-100-590100-0000	Transfer to General Fund	176	184	263	287
316-100-591100-0000	To Sewer O&M (305)	38,834	-	-	-
316-100-591200-0000	To Sewer Capital (310)	19,172,390	6,386,935	-	-
	115 - Qtr Groundwater Monitoring				
316-115-522400-0000	Consultants - Professional	2,352	12,062	12,500	12,500
316-115-560250-0000	Design/Plans/Specs	8,071	-	-	-
316-115-560750-0000	Project Admin - Direct	40	-	1,000	-
	120 - WWTP Headworks Repl				
316-120-560250-0000	Designs/Plans/Specs	-	-	16,236	-
	121 - Operations Bldg/Lab				
316-121-560250-0000	Designs/Plans/Specs	-	-	12,746	-
	122 -Treatment Plant Impv.				
316-122-529600-0000	Legal Services	-	-	520	-
316-122-560150-0000	Construction	-	-	74,357	-
316-122-560250-0000	Design/Plans/Specs	-	-	327,059	-
316-122-560650-0000	Misc. Expenses	-	-	32	-
316-122-560750-0000	Project Admin - Direct	-	-	10,457	-
	124-Sanitary Sewer Mgmt Plan -SSMP				
316-124-522400-0000	Consultants - Professional	-	-	120,000	-
		19,221,863	6,399,180	575,170	12,787
	FUND REVENUE	17,336,013	8,442,392	3,123,294	12,787
	FUND EXPENDITURES	19,221,863	6,399,180	575,170	12,787

City of Dixon Budget FY 2018-19
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
331-000-438000-0000	Water - Administration	450	900	750	450
331-000-438100-0000	Water - Backflow	14,792	15,836	15,786	15,813
331-000-438200-0000	Water - Construction Sales	2,333	6,476	3,050	1,525
331-000-438400-0000	Water - Installation	13,260	15,200	17,600	15,000
331-000-438500-0000	Water - Plan Check	-	4,085	-	1,000
331-000-438700-0000	Water - Sales	1,519,310	1,607,539	1,720,556	1,729,159
331-000-461600-0000	Interest Earned	6,271	12,112	9,975	5,000
331-000-461800-0000	Miscellaneous Income	-	414	1,275	-
331-000-462200-0000	Penalties & Interest	4,787	4,689	6,050	6,000
331-000-470100-0000	Unrealized Gain GASB 31	4,029	(6,597)	2,544	-
331-000-490101-0000	Trans from GF Contingency	-	-	100,000	400,000
331-000-491334-0000	Tsfr fr Water Cap Proj	44,943	-	-	-
331-000-491335-0000	Tsfr fr Water Cap Proj Rehab	-	14,263	-	-
		1,610,176	1,674,918	1,877,586	2,173,947
331-000-511000-0000	Salaries/Wages	35,728	45,477	67,045	203,211
331-000-511010-0000	Admin Leave Paid	146	-	-	-
331-000-511200-0000	Overtime	42	6	-	23,000
331-000-511300-0000	Standby	-	-	-	21,500
331-000-511900-0000	Separation Pay	7,505	-	-	-
331-000-512100-0000	Medicare	598	629	1,002	4,304
331-000-512200-0000	Retirement	11,304	12,018	17,370	65,607
331-000-512300-0000	Disability Insurance	154	163	174	996
331-000-512400-0000	Health Insurance	5,637	7,050	11,026	49,099
331-000-512600-0000	Worker's Comp Insurance	659	1,119	1,233	26,828
331-000-520200-0000	Administration Costs - General	3,038	-	-	-
331-000-520400-0000	Advertising/Publications	410	143	500	1,000
331-000-521000-0000	Bld/Site Maintenance	-	-	-	1,955
331-000-521400-0000	Chemicals	7,342	13,083	17,075	20,000
331-000-521800-0000	Communications	2,198	2,236	3,000	3,000
331-000-521900-0000	Bank Fees	4,974	5,501	6,000	6,000
331-000-521901-0000	Credit Card Payments	-	-	-	25,467
331-000-522400-0000	Consultants - Professional	30,254	30,013	50,000	50,000
331-000-522600-0000	Consultants-Non-Professional	-	-	-	100,000
331-000-522600-0248	Consultants - Lab Testing	-	-	-	50,000
331-000-523200-0000	Contract Services - Audit	2,230	2,370	2,400	2,510
331-000-524000-0000	DMV Physicals & Exams	-	-	-	600
331-000-526000-0000	Equipment Repairs/Maintenance	100,423	64,407	315,000	70,000
331-000-529200-0000	Landscape Maintenance	114	587	750	750
331-000-529600-0000	Legal Services	28,013	31,001	120,500	35,000
331-000-529600-0255	Legal Svcs-Groundwater Agency	-	15,926	-	10,000
331-000-530200-0000	Meetings/Seminars	150	74	150	-
331-000-531400-0000	Office Equipment Maint/Rental	-	-	500	3,000
331-000-531600-0000	Office Supplies/Postage	13,612	13,121	12,000	15,000
331-000-531650-0000	Office/Software Maintenance	1,686	3,511	3,800	9,534
331-000-535500-0000	Small Tools	-	-	-	1,500
331-000-535600-0000	Special Supplies	-	-	94,500	10,000
331-000-535600-0242	Special Supp- Meter- Developer	6,989	11,637	25,000	25,000
331-000-535600-0246	Special Supp - Meter Replace	19,551	17,710	20,000	20,000
331-000-535750-0000	Training	-	-	-	5,000
331-000-535900-0000	Uniforms	-	-	600	3,600
331-000-536000-0000	Utilities	271,464	348,852	350,000	375,000
331-000-537500-0000	Vehicle Fuel	-	-	6,595	15,000
331-000-538000-0000	Vehicle Maintenance	-	-	-	5,000
331-000-540000-0000	Water Conservation	1,920	1,920	2,048	2,100
331-000-540500-0000	Operation of Systems	368,940	348,755	465,745	240,000

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
331-000-550700-0000	Depreciation	658,589	654,018	-	-
331-000-550750-0000	Interfund Loan Repayment	1,865	1,630	60,604	-
331-000-560400-0000	Capital Outlay	-	-	150,500	-
331-000-560700-0000	Permitting Fees	20,695	20,298	34,000	40,000
331-000-560750-0000	Project Admin-Direct	-	-	-	91,460
331-000-590100-0000	Transfer to the General Fund	127,605	128,418	148,485	184,065
331-000-591332-0000	Transfer to Water Op Reserve	48,584	-	208,757	-
331-000-591333-0000	Transfer to Water Capital Rsv	-	200,000	-	-
331-000-591335-0000	Tsfr to Water Cap Proj - Rehab	92,066	329,652	740,042	701,518
331-300-520810-0000	Bad Debt/Write Off	12,156	7,343	1,860	-
		<u>1,886,640</u>	<u>2,318,667</u>	<u>2,938,262</u>	<u>2,517,604</u>
	FUND REVENUE	1,610,176	1,674,918	1,877,586	2,173,947
	FUND EXPENDITURES	1,886,640	2,318,667	2,938,262	2,517,604

City of Dixon Budget FY 2018-19
FUND 331 - WATER OPERATIONS AND MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
520400	1,000	500	1,000	Advertising/Publications
521000	-	-	1,955	HVAC contract at water site locations
521400	20,000	17,075	20,000	Chemicals
521800	2,400	3,000	3,000	Communications
521900	6,000	6,000	6,000	Bank Fees - portion allocated to Water
521901	-	-	25,467	Credit Card fees - merchant fee for UB payments
522400	50,000	50,000	50,000	"on-call" SCADA maintenance & SCADA project management
522600	-	-	100,000	"on-call" generator Maintenance, pump & motor servicing; electrical; emergency contractor
522600-0248	-	8,350	50,000	Water Lab Testing
523200	2,400	2,400	2,510	Audit costs
524000	-	-	600	Class B DMV license expenses; physicals
526000	70,000	315,000	70,000	Parts and labor to repair equipment & maintain facilities
529200	750	750	750	Landscaping
529600	124,938	120,500	45,000	Legal fees - specialized service rates - not part of monthly retainer
530200	150	150	-	Meetings/Seminars
531400	-	500	3,000	Copier/printer lease - Fitzgerald Trailer
531600	12,000	14,500	15,000	Office supplies/postage primarily utility billing
531650	3,600	3,800	9,534	Software maintenance including Springbrook Financials portion of upgrade to Cloud; SeeClickFix \$1,740; SCADA
535500	-	-	1,500	Misc small tools needed for repair and maint activity
535600	-	94,500	10,000	Safety gear such as goggles, gloves, misc equip for trucks; PPE
535600-0242	38,363	25,000	25,000	Developer water meters
535600-0246	22,289	20,000	20,000	Replacement water meters
535750	-	-	5,000	Safety training, Water Ops training
535900	-	600	3,600	Uniforms for 3 employees
536000	315,000	350,000	375,000	Utilities, primarily PG& E
537500	-	6,595	15,000	Fuel for vehicles & equipment (inc generator)
538000	-	-	5,000	Vehicle maintenance - parts and labor
540000	2,000	2,048	2,100	Water Conservation - School Water Education Program
540500	373,005	465,745	240,000	17-18 Payment for STS & Cal Water services; in-house staff operation in 18-19; Water Talent
550750	60,604	60,604	-	Interfund loan repayment.
560400	150,500	150,500	-	Vehicles & equipment purchased for 3 new water staff in 17-18
560700	34,000	34,000	40,000	YSAQMD Permitting Fees, GSA (6,000)
560750	-	-	91,460	Project Admin for Engineering Staff
590100	148,485	148,485	184,065	Transfer to the General Fund (Cost Allocation)
591332	208,757	208,757	-	Transfer to Water Ops Rsv
591335	779,212	740,042	701,518	Tsfr to Water Cap Proj - Rehab (based on 17-18 5-year CIP - No Chromium VI at \$9.1 million project 335-116)
Total	2,424,453	2,848,901	2,123,059	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

FUND 331
 DEPT. 000
 WATER OPERATIONS & MAINTENANCE FUND

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 516000	Soc Sec/ Medicare 512100	Disability Insurance 512200	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Water Ops Supervisor	1.00	74,689	5,142	17,041	1,330	366	8,858	107,426
Water Operator II	1.00	64,261	4,424	16,029	1,164	315	7,621	93,814
Water Operator II	1.00	64,261	4,424	16,029	1,164	315	7,621	93,814
Subtotal:	3.00	203,211	13,990	49,099	3,658	996	24,100	295,054
<i>Other payroll costs:</i>								
Overtime		23,000	-	-	334	-	2,728	26,062
Standby		21,500	-	-	312	-	-	21,812
Subtotal:		44,500	-	-	646	-	2,728	47,874
GRAND TOTAL:	3.00	247,711	65,607	49,099	4,304	996	26,828	342,928

City of Dixon Budget FY 2018-19
FUND 332 - WATER OPERATING RESERVE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
332-000-461600-0000	Interest Earned	1,301	2,334	2,365	-
332-000-470100-0000	Unrealized Gain on Investments	814	(1,298)	-	-
332-000-491331-0000	Transfer from Water O&M	48,584	-	208,757	-
		50,699	1,035	211,122	-
FUND REVENUE		50,699	1,035	211,122	-
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2018-19
FUND 333 - WATER CAPITAL RESERVE

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
333-000-461600-0000	Interest Earned	724	2,078	3,030	-
333-000-470100-0000	Unrealized Gain on Investments	457	(952)	-	-
333-000-491331-0000	Transfer from Water O&M	-	200,000	-	-
		1,181	201,126	3,030	-
FUND REVENUE		1,181	201,126	3,030	-
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2018-19
Fund 334 - WATER CAPITAL PROJECTS

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
334-000-425900-0000	Development Fees - Water	10,897	2,360	8,318	5,000
334-000-461600-0000	Interest Earned	1,213	1,936	2,040	-
334-000-470100-0000	Unrealized Gain on Investments	703	(1,107)	-	-
334-000-491325-0000	Transfer fr DSWA Cap Proj	-	206,021	-	-
		12,813	209,210	10,358	5,000
	101 - Fitzgerald Dr. Well Upgrade				
334-000-591100-0000	Transfer to the General Fund	-	-	124	135
334-000-591331-0000	Transfer to Water O&M	44,943	-	-	-
334-101-529600-0000	Legal Services	3,005	225	-	-
	103 - AB1600 Fee Study				
334-103-560650-0000	Miscellaneous	-	-	26,000	-
		47,948	225	26,124	135
	FUND REVENUE	12,813	209,210	10,358	5,000
	FUND EXPENDITURES	47,948	225	26,124	135

City of Dixon Budget FY 2018-19
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
335-000-461600-0000	Interest Earned	70	73	-	-
335-000-461800-0000	Miscellaneous Income	-	20,000	-	-
335-000-470100-0000	Unrealized Gain on Investments	3	(3)	-	-
335-000-491331-0000	Transfer from Water O&M	92,066	329,652	740,042	701,518
		92,139	349,721	740,042	701,518
335-000-591331-0000	Transfer to Water operations	-	14,263	-	-
335-000-591334-0000	Tsfr to Water Capital Projects	-	206,021	-	-
335-100-591100-0000	Transfer to the General Fund	1,429	1,514	1,843	2,018
	101 - Watson Ranch Recoating				
335-101-522400-0000	Consultants - Professional	2,070	-	-	-
335-101-560150-0000	Construction	19,132	-	-	-
335-101-560850-0000	Project Management	5,982	-	-	-
	102 - Water Master Plan				
335-102-520400-0000	Advertising/Publications	55	-	-	-
335-102-522400-0000	Consultants - Professional	1,530	-	-	-
335-102-529600-0000	Legal Services	23	-	-	-
335-102-560600-0000	Master Plan Update	42,097	-	25,931	-
335-102-560750-0000	Project Admin - Direct	5,782	-	1,000	-
	103 - Water Rate Study				
335-103-560250-0000	Design/Plans/Specs	-	-	80,000	-
335-103-560750-0000	Project Admin - Direct	111	-	14,831	7,500
	104 - Chromium-6 Study				
335-104-522400-0000	Consultants - Professional	4,455	-	-	-
335-104-560350-0000	Environmental Review	14,058	(5,000)	-	-
335-104-560750-0000	Project Admin - Direct	2,830	-	-	-
	108 - School Well Construction				
335-108-560150-0000	Constuction	-	18,859	-	-
335-108-560750-0000	Project Admin - Direct	56	217	59	-
	109 - Industrial Well Rehab				
335-109-560150-0000	Construction	(14,263)	-	-	-
	110 - Meter Replacement Program				
335-110-522400-0000	Consultants - Professional	90	-	-	-
335-110-560150-0000	Construction	50	-	92,151	-
335-110-560750-0000	Project Admin - Direct	3,991	2,151	7,849	-
	111 - Watson Ranch Srv Replacement				
335-111-560150-0000	Construction	-	-	-	-
335-111-560750-0000	Project Admin - Direct	-	-	-	-
	112 - SCADA System Improvements				
335-112-522400-0000	Consultants - Professional	-	8,783	106,217	-
335-112-560750-0000	Project Admin - Direct	-	492	189	5,000
335-112-560150-0000	Construction	-	-	-	25,000

City of Dixon Budget FY 2018-19
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
113 - Strategic Asset Management Program					
335-113-520400-0000	Advertising/Publications	55	-	-	-
335-113-529600-0000	Legal Services	23	-	-	-
115 - Valve Exercising Program					
335-115-522400-0000	Consultants - Professional	-	22,580	77,419	-
335-115-560750-0000	Project Admin - Direct	1,196	466	3,337	2,000
335-115-560150-0000	Construction	-	-	-	20,000
116 - Chromium-6 Improvements					
335-116-560250-0000	Design/Plans/Specs	-	-	-	-
117 - Justin Way					
335-117-522400-0000	Consultants - Professional	-	1,915	-	-
335-117-529600-0000	Legal Services	-	200	-	-
335-117-560150-0000	Construction	-	70,588	-	-
335-117-560750-0000	Project Admin - Direct	-	56	-	-
118 - Sommer Way Emergency Water Rpr					
335-118-522400-0000	Consultants - Professional	-	1,035	-	-
335-118-560150-0000	Construction	-	36,759	-	-
335-118-560750-0000	Project Admin - Direct	-	2,850	-	-
119 - N. Lincoln Emergency Water Repair					
335-119-522400-0000	Consultants - Professional	-	1,345	-	-
335-119-560150-0000	Construction	-	33,532	-	-
335-119-560750-0000	Project Admin - Direct	-	2,131	-	-
120 - Chromium-6 Pilot Test					
335-120-522400-0000	Consultants - Professional	-	-	18,464	-
335-120-560750-0000	Project Admin - Direct	-	-	75	-
121 - Parkgreen Emergency Water Rpr					
335-121-560150-0000	Construction	-	7,898	-	-
122 - Watson Ranch Emergency Wtr Rpr					
335-122-560150-0000	Construction	-	14,963	-	-
123 - Watson Ranch Well Emergency Rpr					
335-123-560150-0000	Construction	-	-	-	-
124 - Solano GSA/GSP					
335-124-560750-0000	Project Admin - Direct	-	-	2,086	3,000
125 Valley Glen & School Well Repair					
335-125-560750-0000	Project Admin - Direct	-	-	23,000	-
126 - Watson Ranch Well Improvements					
335-126-560150-0000	Construction	-	-	-	-
335-126-560250-0000	Design/Plans/Specs	-	-	-	-
335-126-560750-0000	Project Admin - Direct	-	-	-	-

City of Dixon Budget FY 2018-19
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
	134 - Arc Flash Study & Labeling				-
335-134-560150-0000	Construction	-	-	-	-
	142 - Distribution System Appurtenance Replacement				-
335-142-560150-0000	Construction	-	-	-	-
335-142-560250-0000	Design/Plans/Specs	-	-	-	-
335-142-560750-0000	Project Admin - Direct	-	-	-	-
	144 - School Well Upgrades				-
335-144-560150-0000	Construction	-	-	-	-
335-144-560250-0000	Design/Plans/Specs	-	-	-	-
335-144-560750-0000	Project Admin - Direct	-	-	-	-
	145 - Industrial Electrical System Upgrades				-
335-145-560150-0000	Construction	-	-	-	-
335-145-560250-0000	Design/Plans/Specs	-	-	-	-
335-145-560750-0000	Project Admin - Direct	-	-	-	-
	146 - Fitzgerald VFD/Instrumentation Upgrades				-
335-146-560150-0000	Construction	-	-	-	-
335-146-560250-0000	Design/Plans/Specs	-	-	-	-
335-146-560750-0000	Project Admin - Direct	-	-	-	-
	147 - Urban Water Management Plan				-
335-147-560250-0000	Design/Plans/Specs	-	-	-	-
335-147-560750-0000	Project Admin - Direct	-	-	-	-
	150 - Fitzgerald Booster Pump Add				-
335-150-560150-0000	Construction	-	-	-	-
335-150-560250-0000	Design/Plans/Specs	-	-	-	-
335-150-560750-0000	Project Admin - Direct	-	-	-	-
	151 - Storage Tank Piping Seismic Upgrades				-
335-151-560150-0000	Construction	-	-	-	-
335-151-560250-0000	Design/Plans/Specs	-	-	-	-
335-151-560750-0000	Project Admin - Direct	-	-	-	-
	152 - Fitzgerald & Parklane Tank Cleaning				-
335-152-560250-0000	Design/Plans/Specs	-	-	162,820	-
335-152-560150-0000	Construction	-	-	-	525,000
	153 - Fitzgerald/Parklane/Watson Booster Bypass Tmp Conn				-
335-153-560150-0000	Construction	-	-	-	112,000
		90,752	223,333	617,271	701,518
	FUND REVENUE	92,139	349,721	740,042	701,518
	FUND EXPENDITURES	90,752	223,333	617,271	701,518

*Many water projects could not be undertaken in FY 18-19 due to insufficient financial resources being available to undertake. The projects are listed for reference only without a budget appropriation.

City of Dixon Budget FY 2018-19
FUND 350 - TRANSIT

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
350-000-414250-0000	STA Funds - Operating	9,500	-	-	-
350-000-414300-0000	TDA - Operating	440,000	340,000	446,537	776,049
350-000-414400-0000	TDA - Capital	-	9,563	4,112	-
350-000-414600-0000	Transit Grant - FTA 5311 (Op)	139,091	253,982	237,107	-
350-000-414650-0000	Transit Grant - FTA 5311 (Cap)	65,000	-	-	-
350-000-414700-0000	Prop 1B - Capital	3,948	(95)	8,603	-
350-000-429200-0000	Miscellaneous Fees	(150)	-	-	-
350-000-436800-0000	Transit - Passenger Fares	95,203	107,734	95,000	100,000
350-000-461600-0000	Interest Earned	791	358	375	-
350-000-462600-0000	Sale of Property	-	-	3,000	-
350-000-470100-0000	Unrealized Gain GASB 31	486	(519)	30	-
		753,869	711,023	794,764	876,049
350-300-511000-0000	Salaries/Wages	192,095	254,420	308,876	334,293
350-300-511020-0000	Comp Paid	1,489	1,003	3,055	-
350-300-511100-0000	Salaries/Wages PT	59,781	34,696	16,618	11,840
350-300-511200-0000	Overtime	6,240	2,425	1,227	2,000
350-300-511900-0000	Separation Pay	4,083	-	-	8,790
350-300-512100-0000	Medicare	3,815	4,456	4,945	7,323
350-300-512200-0000	Retirement	94,760	98,991	51,906	63,873
350-300-512201-0000	Pension Expense - Misc	(4,676)	(31,091)	-	-
350-300-512210-0000	Retirement - PARS	772	440	172	154
350-300-512300-0000	Disability Insurance	861	1,149	1,308	1,575
350-300-512400-0000	Health Insurance	64,567	77,317	83,487	91,150
350-300-512401-0000	Retiree Health	23,456	1,534	795	14,074
350-300-512500-0000	Unemployment Insurance	15	6	-	-
350-300-512600-0000	Worker's Comp Insurance	22,452	38,476	34,151	43,972
350-300-520400-0000	Advertising/Publications	50	226	1,500	1,500
350-300-521000-0000	Bldg/Site Maintenance	724	735	1,000	1,000
350-300-521800-0000	Communications	5,578	5,799	5,400	5,400
350-300-522400-0000	Consultants - Professional	10,739	-	3,000	18,500
350-300-522600-0000	Contract Svcs - Non Prof	510	510	600	650
350-300-523200-0000	Contract Servs - Audit	2,250	2,300	2,300	2,510
350-300-524000-0000	DMV Physicals & Exams	1,661	1,256	1,000	1,000
350-300-524200-0000	Dues/Subscriptions	435	460	485	500
350-300-527800-0000	Insurance - Liability	19,154	17,282	24,228	25,000
350-300-528400-0000	Insurance - Vehicles	1,052	1,318	1,115	3,000
350-300-529600-0000	Legal Services	30	465	150	200
350-300-530200-0000	Meetings/Seminars	11	-	-	-
350-300-531000-0000	Mileage Reimbursement	-	106	50	60
350-300-531400-0000	Office Equip Maint/Rental	235	494	600	650
350-300-531600-0000	Office Supplies	2,274	2,109	2,100	2,200
350-300-532400-0000	Physical/Psych Exams	285	25	100	150
350-300-534500-0000	Administrative Fees	496	544	1,000	1,000
350-300-535600-0000	Special Supplies	513	2,925	2,100	2,100
350-300-535750-0000	Training	133	560	1,000	1,500
350-300-535900-0000	Uniforms	269	508	1,000	1,500
350-300-536000-0000	Utilities	4,417	5,262	4,000	4,500
350-300-537500-0000	Vehicle Fuel	41,658	43,517	48,000	50,000
350-300-538000-0000	Vehicle Parts/Maintenance	39,336	34,208	45,000	48,000
350-300-538500-0000	Vehicle Parts	15,535	17,072	15,000	18,000

City of Dixon Budget FY 2018-19
FUND 350 - TRANSIT

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
350-300-550700-0000	Depreciation	53,944	20,202	-	-
350-300-560400-0000	Capital Outlay	-	-	387,000	-
350-300-560750-0000	Project Admin - Direct	20,691	15,678	18,000	20,000
350-300-590100-0000	To General Fund	69,905	68,815	80,872	89,040
		761,598	726,200	1,153,138	877,003
FUND REVENUE		753,869	711,023	794,764	876,049
FUND EXPENDITURES		761,598	726,200	1,153,138	877,003

City of Dixon Budget FY 2018-19
FUND 350 - TRANSIT
OPERATING EXPENSES SUMMARY

Account Code	2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
520400	1,500	1,500	1,500	Promotion and advertising
521000	1,500	1,000	1,000	HVAC maintenance & misc. building repairs
521800	5,400	5,400	5,400	Service for seven cell phones, office phones, internet
522400	17,000	3,000	18,500	Consultants - ongoing support for IT system upgrade (\$12,000); inspector for 2 bus purchases (\$4,000) one-time; security system (\$2,500)
522600	600	600	650	Pest control
523200	2,300	2,440	2,510	Audit of transit program. State Controllers report; Single Audit
524000	1,000	1,000	1,000	Paratransit vehicle drivers license and GPPV renewal
524200	460	485	500	Dues - CalACT joint purchasing pool for buses & other resources.
527800	24,500	24,228	25,000	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP)
528400	3,000	1,115	3,000	Vehicle Insurance - rate based on info from Bickmore Risk Services; used reserve to reduce payment in prior year.
529600	200	150	200	Legal Fees
531000	50	50	60	Mileage for work related travel by the Transit staff.
531400	600	600	650	Copier rental; portion of cost - machine shared at MSC
531600	2,100	2,100	2,200	General office supplies.
532400	100	100	150	Physical/Psych Exams
534500	1,000	1,000	1,000	Administrative Fees RouteMatch credit card acceptance.
535600	2,100	2,100	2,100	Readi-Ride ticket book printing \$600; other supplies as needed \$1,500.
535750	1,500	1,000	1,500	Staff training
535900	1,000	1,000	1,500	Uniforms
536000	4,000	4,000	4,500	Water, PGE for Transit Office.
537500	50,000	48,000	50,000	Fuel for Read-Ride vehicles.
538000	48,000	45,000	48,000	Vehicle Maintenance
538500	18,000	15,000	18,000	Vehicle Parts (Tires) - mileage increases requires more frequent tire changes
560400	387,000	387,000	-	Capital purchases - no 18-19 purchases; 2 busses purchased in 17-18
560750	20,000	18,000	20,000	Project Admin - Direct
590100	80,872	80,872	89,040	Transfer to Gen Fund per Cost Allocation Plan
Total	673,782	646,740	297,960	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2018-19

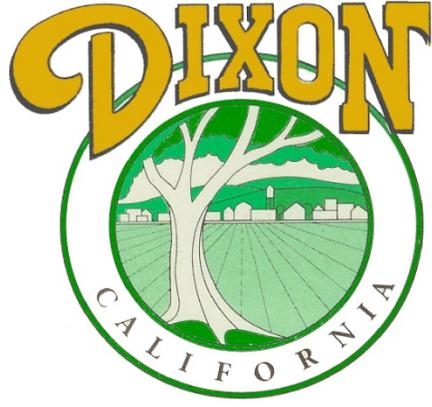
FUND 350
 TRANSIT

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Transit Supervisor	1.00	72,195	-	23,308	13,111	1,237	322	8,611	118,784
Senior Transit Driver	1.00	47,306	-	15,273	14,601	898	216	5,797	84,091
Transit Driver/Dispatcher	1.00	41,356	-	13,352	16,029	832	197	5,268	77,034
Transit Driver/Dispatcher	1.00	41,355	-	2,847	14,601	811	197	5,268	65,079
Transit Driver/Dispatcher	1.00	36,285	-	2,498	14,601	738	178	4,761	59,061
Transit Driver/Dispatcher	1.00	37,399	-	2,575	7,209	647	183	4,907	52,920
Transit Driver/Dispatcher	0.75	30,506	-	2,100	5,405	521	145	3,886	42,563
Transit Driver/Dispatcher	0.75	27,891	-	1,920	5,405	483	137	3,659	39,495
Subtotal:	7.50	334,293	-	63,873	90,962	6,167	1,575	42,157	539,027
Temporary Personnel:									
	Hours								
Transit Driver I	800	-	11,840	154	-	172	-	1,553	13,719
Subtotal:	800	-	11,840	154	-	172	-	1,553	13,719
Other payroll costs:									
PERS Health Administration	-	-	-	-	188	-	-	-	188
Retirement Health Benefit	-	-	-	-	14,074	955	-	-	15,029
Overtime	-	2,000	-	-	-	29	-	262	2,291
Subtotal:	-	2,000	-	-	14,262	984	-	262	17,508
GRAND TOTAL:	7.50	336,293	11,840	64,027	105,224	7,323	1,575	43,972	570,254

Temporary Transit Driver increased from 550 hours to 800 hours for FY 18-19.

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Grant Funds

Grant Funds

There are a number of grants, which the City receives for special purposes.

Fund 525 Home Loan Grant Fund

The Home Loan Fund 525 exists to account for HCD HOME grant funds, used to fund first time homebuyer loans and the related program income. This fund was created in 2007-08 to separate out these types of loans from other loans. Program income is estimated very conservatively because all loans have been deferred and therefore payoffs are only received when the buyer refinances.

This fund is managed jointly by Economic Development and Administrative Services, with Economic Development being responsible for the program and compliance, and Administrative Services responsible for loan administration and accounting.

Fund 550 Used Oil Grant Fund

Every year the City is allocated a grant from the State for used oil and filter collection, recycling, and the cost of education on the hazards of improper disposal of used oil and filters. Appropriations are made to cover the cost of used oil and filter collection and for education to the public on the hazards of improper disposal of used oil and filters. In FY2018, the City will be drawing down fund balance consistent with State regulations and expects the full grant funding to be received in FY2019. This fund is managed by the City Engineer/Public Works Department.



Fund 560 Police Grants Fund

The Police Grants fund is used to account for special police expenditures, which are funded by a State grant. This includes half the cost of a full-time Police Sergeant, as well as operational supplies such as tactical vests, firing range equipment, portable radios and safety equipment.



Fund 570 CDBG Fund

The CDBG (Community Development Block Grant) Fund exists to account for grant funds, which are used to make loans to businesses to promote the City's economic development goals, create jobs, assists with infrastructure improvements, program income and private investment dollars, as well as the related program income.

Expenditures consist of loan disbursements and administration costs. This fund is managed jointly by Economic Development and Administrative Services, with Economic Development being responsible for the program and compliance and Administrative Services responsible for loan administration and accounting. Currently there are nine active loans.

Fund 572 CDBG Housing Rehabilitation Grant Fund

The CDBG Rehabilitation Fund exists to account for grant funds, which are used to make housing rehabilitation loans to owner-occupied housing units in order to improve the City's housing stock. This fund is managed jointly by Economic Development and Administrative Services.

CITY OF DIXON
BUDGET OVERVIEW
GRANT FUNDS

	HOME FT LOAN PROGRAM 525	THB CA USED OIL 550	POLICE GRANT 560	CDBG 570	CDBG REHAB GRANT 572	Total
FY 2018 SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES						
BEGINNING FUND						
BALANCE	49,696	(1,304)	221,982	42,095	230,486	542,955
July 17						
REVENUE	1,700	5,325	143,385	5,510	1,025	156,945
TRANSFERS	-	-	-	-	1,097,608	1,097,608
REVENUE & TRANSFERS	1,700	5,325	143,385	5,510	1,098,633	1,254,553
EXPENDITURES	51,397	4,021	264,985	1,200	1,256,157	1,577,760
ESTIMATED ENDING FUND						
BALANCE	-	-	100,383	46,405	72,961	219,749
FY 2019 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS						
ESTIMATED BEGINNING						
FUND BALANCE	-	-	100,383	46,405	72,961	219,749
July 18						
REVENUES	2,000	5,325	141,000	5,000	-	153,325
TRANSFERS	-	-	-	-	-	-
REVENUE & TRANSFERS	2,000	5,325	141,000	5,000	-	153,325
AVAILABLE RESOURCES	2,000	5,325	241,383	51,405	72,961	373,074
APPROPRIATIONS	-	5,325	182,311	3,000	-	190,636
ESTIMATED ENDING FUND						
BALANCE	2,000	-	59,071	48,405	72,961	182,438

City of Dixon Budget FY 2018-19
FUND 525 - HOME Loan

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
525-000-460705-0000	Loan Proceeds	1,000	2,000	1,500	2,000
525-000-460950-1302	Grant - Fed - Heritage Common2	413,465	3,662,924	-	-
525-000-460950-1306	Grant - Fed - Heritage Common3	-	-	-	-
525-000-461600-0000	Interest Earned	533	669	200	-
525-000-470100-0000	Unrealized Gain on Investments	42	(120)	-	-
		415,040	3,665,472	1,700	2,000
525-525-520100-0000	Administration	1,820	-	-	-
525-525-520100-1300	Administration - Heritage Comm	1,954	173	-	-
525-525-520100-1301	Administration - Valley Glen	8,475	6,645	8,661	-
525-525-520100-1302	Admin-Heritage Commons 2	30,827	7,071	38,532	-
525-525-520100-1306	Admin-Heritage Commons 3	-	644	-	-
525-525-529600-0000	Legal Services	-	5,250	-	-
525-525-529600-1302	Legal Svcs - Heritage Comm. 2	23	150	-	-
525-525-529800-1302	Loan - Heritage Commons II	393,465	3,606,535	-	-
525-525-529810-0000	Loans - Reuse Funded	-	-	4,204	-
		436,563	3,626,468	51,397	-
FUND REVENUE		415,040	3,665,472	1,700	2,000
FUND EXPENDITURES		436,563	3,626,468	51,397	-

City of Dixon Budget FY 2018-19
FUND 550 - USED OIL GRANT FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
550-000-461200-0000	Grant - Used Oil Recycle	5,427	-	5,325	5,325
550-000-461600-0000	Interest Earned	(1)	4	-	-
550-000-470100-0000	Unrealized Gain GASB 31	(0)	-	-	-
		5,426	4	5,325	5,325
550-500-521600-0000	Collection Facilities	2,620	2,765	2,800	2,900
550-500-533400-0000	Public Education	2,926	1,539	1,221	2,425
550-500-560750-0000	Project Admin - Direct	-	-	-	-
		5,546	4,303	4,021	5,325
FUND REVENUE		5,426	4	5,325	5,325
FUND EXPENDITURES		5,546	4,303	4,021	5,325

City of Dixon Budget FY 2018-19
FUND 560 - POLICE GRANTS FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
560-000-460900-0000	Grant Funds - Police Other	114,618	129,324	157,125	140,000
560-000-461600-0000	Interest Earned	969	1,549	1,260	1,000
560-000-470100-0000	Unrealized Gain GASB 31	613	(957)	-	-
		116,201	129,916	158,385	141,000
560-500-511000-0000	Salaries/Wages	21,685	48,762	49,204	50,674
560-500-511020-0000	Comp Paid	3,230	774	2,485	-
560-500-511200-0000	Overtime	546	-	-	-
560-500-511500-0000	Physical Fitness	332	692	720	720
560-500-512100-0000	Medicare	383	812	752	802
560-500-512200-0000	Retirement	13,285	8,239	8,408	9,260
560-500-512300-0000	Disability Insurance	182	204	199	234
560-500-512400-0000	Health Insurance	1,809	3,919	3,918	3,917
560-500-512600-0000	Worker's Comp Insurance	1,436	3,332	2,260	2,704
560-500-521000-0000	Bldg/Site Maintenance	-	-	20,000	20,000
560-500-521800-0000	Communications	19,264	23,750	30,000	20,000
560-500-522400-0000	Consultants-Professional	-	-	500	-
560-500-526800-0000	Firing Range Supplies	24,289	-	32,044	15,000
560-500-531600-0000	Office Supplies	-	-	4,500	5,000
560-500-531650-0000	Office/Software Maintenance	144	4,264	8,000	9,000
560-500-535600-0000	Special Supplies	7,070	15,937	20,000	30,000
560-500-535750-0000	Training	-	-	7,500	5,000
560-500-535900-0000	Uniforms	1,922	3,269	12,000	10,000
560-500-560400-0000	Capital Outlay	-	-	62,495	-
		95,577	113,954	264,985	182,311
	FUND REVENUE	116,201	129,916	158,385	141,000
	FUND EXPENDITURES	95,577	113,954	264,985	182,311

City of Dixon Budget FY 2018-19
FUND 560 - POLICE GRANTS FUND
OPERATING EXPENSES SUMMARY SHEET

Account Code	2018		FY 2019	Brief Detail Description
	Adopted	Estimated	Budget	
521000	20,000	20,000	20,000	Bld Site Maintenance for misc repairs around the station
521800	30,000	30,000	30,000	Communications - Portable Radios. Will complete portable radio upgrade program for all police employees
522400	-	500	-	Consultant services
526800	16,000	32,044	15,000	Firing Range Ammunition, Simunition, and Less Lethal Tasers, Use of Fairfield PD Range for Range Qualification
531600	9,000	4,500	5,000	Office Supplies
531650	-	8,000	9,000	Docs Vault software program
535600	26,000	20,000	20,000	Special Supplies: General supplies, Simunition part 2
535750	10,000	7,500	5,000	Training
535900	12,500	12,000	10,000	Uniforms - Police Ballistic Vest inserts
560400	62,495	62,495	-	Capital purchases - no purchases in FY 18-19
Total	165,995	177,039	114,000	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2018-19**

**FUND 560
POLICE GRANTS**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Police Sergeant**	0.5	51,394	9,260	3,917	802	234	2,704	68,311
Subtotal:	0.5	51,394	9,260	3,917	802	234	2,704	68,311
GRAND TOTAL:	0.50	51,394	9,260	3,917	802	234	2,704	68,311

**Police Sergeant split 50% General Fund and 50% Police Grants.

City of Dixon Budget FY 2018-19
FUND 570 - CDBG (Community Development Block Grant) FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
570-000-460700-0040	Bud's Pub & Grill	2,473	3,111	-	-
570-000-460700-0052	Solano Baking Co. 96-07/98-02	5,500	7,000	-	-
570-000-460700-0091	Haughn&Sons Tire Service R-08	1,430	1,551	-	-
570-000-460700-0110	The Embroidery Shop	14,166	-	-	-
570-000-460700-0150	Glorie	5,428	5,667	-	-
570-000-460700-0160	Efficient Drive Trains	15,791	12,706	-	-
570-000-460700-0170	FF/Suisun CAC	1,514	1,534	-	-
570-000-460800-0000	Interest Earnings on Loans	7,649	5,039	5,085	5,000
570-000-461600-0000	Interest Earned	1,239	599	425	-
570-000-470100-0000	Unrealized Gain GASB 31	615	(684)	-	-
		55,806	36,523	5,510	5,000
570-000-591572-0000	Transfer to CDBG Rehab Grant	200,000	226,788	-	-
570-100-520200-0000	Admin Costs - Gen'l	105	166	200	2,000
570-100-523200-0000	Contract Svcs - Audit	1,000	1,000	1,000	1,000
		201,105	227,954	1,200	3,000
FUND REVENUE		55,806	36,523	5,510	5,000
FUND EXPENDITURES		201,105	227,954	1,200	3,000

City of Dixon Budget FY 2018-19
FUND 572 - CDBG REHABILITATION GRANT FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
572-000-461600-0000	Interest Earned	435	1,756	525	-
572-000-470100-0000	Unrealized Gain GASB 31	394	(757)	500	-
572-000-491100-0000	Transfer from General Fund	-	-	361,233	-
572-000-491315-0000	Transfer from Sewer Rehab	-	-	536,375	-
572-000-491530-0000	Transfer from Gas Tax	-	-	200,000	-
572-000-491570-0000	Transfer from CDBG	200,000	226,788	-	-
		200,829	227,787	1,098,633	-
572-000-520100-0000	Administration	11,724	17,056	18,229	-
572-000-520100-1305	Admin/Jefferson St.	13,795	12,480	20,869	-
572-000-520100-1306	Admin/Jefferson St. Sewer	-	-	450	-
572-000-522400-1305	Consultants-Prof Jefferson St	-	-	14,777	-
572-000-522400-1306	Consultants-Professional Sewer	-	-	11,180	-
572-000-529600-1305	Legal Services/Jefferson St.	990	-	109	-
572-000-529800-0000	Loans - Grant Funded	-	58,757	-	-
572-000-560150-0000	Construction	50	-	-	-
572-000-560150-1305	Construction/Jefferson St	-	-	695,227	-
572-000-560150-1306	Construction - Sewer	-	-	476,440	-
572-000-560250-1305	Designs/Plans/Specs-Jefferson	43,459	30,558	9,288	-
572-000-560250-1306	Design/Plans/Specs Sewer	-	-	3,345	-
		70,017	118,852	1,249,914	-
FUND REVENUE		200,829	227,787	1,098,633	-
FUND EXPENDITURES		70,017	118,852	1,249,914	-

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Special Revenue Funds

Special Revenue Funds are funds, which are funded by revenues designated for a specific type of expenditure. These include the Gas Tax, Traffic Safety and Asset Forfeiture Funds.

Fund 530 Gas Tax Fund

All gas taxes are placed in this fund to be used for transportation purposes such as road maintenance and street lighting. Expenditures consist of transfers to the General Fund to cover the cost of Public Works and Engineering staff time as well as expenses for traffic control measures, such as barricades, stop signs, beacons, street light energy and repairs, minor pavement and concrete work, and maintenance of landscaping within the public right-of-way.

This budget includes an employee to assist City crews to perform small sidewalk and pavement dig out repairs. This position is shared with Fund 651. A transfer to Transit Capital Project fund continues in 2018-19 to re-pay an interfund loan for West B Undercrossing. This fund is managed by the City Engineer/Public Works and Administrative Services departments.

Fund 531 RMRA (Road Maintenance and Rehabilitation Account) Fund

The RMRA fund was created in 2017-18 to track the SB1: the Road Repair and Accountability Act of 2017 revenues to be received from the state for local street

maintenance and rehabilitation needs. Allocation is on a per capita basis. The City Council has adopted Resolution 18-055 approving the RMRA street rehabilitation project list for fiscal year 2018-19 by the prescribed deadline of May 1, 2018. The law requires that each city annually submit a list of projects to the California Transportation Commission to remain eligible for apportionments. This fund is managed by the City Engineer/Public Works and Administrative Services departments.

Fund 540 Traffic Safety Fund

The Traffic Safety Fund accounts for revenue from motor vehicle fines and forfeitures. Appropriations are made to cover the cost of maintenance of traffic signals by a contractor, signage and striping improvements recommended by the Transportation Advisory Commission and approved by the Council, as well as to reimburse the General Fund for a small amount of overhead per the cost allocation plan. Due to declining revenue, in order to preserve the current level of service, a General Fund Transfer is required to avoid a deficit fund balance. This fund is managed by the City Engineer/Public Works and Administrative Services departments.

Fund 545 CASp Fund

The Certified Access Specialist Fund has been created to segregate these revenues and expenditures. These amounts previously were recorded in a General Fund liability account. With the adoption of AB1379, a separate fund is required. This fund is managed by Community Development and Administrative Services departments.

Fund 561 Asset Forfeiture Fund

Revenues consist entirely of the proceeds of asset forfeitures resulting from Police activity. Appropriations are made for special Police activities. This fund is managed by the Police Department. There has been no activity in terms of revenue or appropriations for the fiscal year.

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL REVENUE FUNDS

	GAS TAX 530	RMRA 531	TRAFFIC SAFETY 540	CASp 545	ASSET FORFEITURE *561	Total
FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING FUND BALANCE	479,020	-	21,417	-	3,144	503,580
July 17						
REVENUE	435,667	112,685	30,309	-	-	578,661
TRANSFERS	-	87,315	13,968	-	-	101,283
REVENUE & TRANSFERS	435,667	200,000	44,277	-	-	679,944
EXPENDITURES	851,100	200,000	44,277	-	-	1,095,377
ESTIMATED ENDING FUND BALANCE	63,587	-	21,417	-	3,144	88,147
FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE	63,587	-	21,417	-	3,144	88,147
July 18						
REVENUES	431,671	322,984	22,950	-	-	777,605
TRANSFERS	-	-	56,000	7,500	-	63,500
REVENUE AND TRANSFERS	431,671	322,984	78,950	7,500	-	841,105
AVAILABLE RESOURCES	495,258	322,984	100,367	7,500	3,144	929,252
APPROPRIATIONS	445,971	322,984	97,396	7,500	-	873,851
ESTIMATED ENDING FUND BALANCE	49,287	-	2,971	-	3,144	55,401

* No budgetary activity, shown for fund balance purposes only

City of Dixon Budget FY 2018-19
FUND 530 - GAS TAX FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
530-000-412000-0000	Gas Tax - Sec 2103	98,414	50,760	78,528	73,854
530-000-412100-0000	Gas Tax - Sec 2105	107,563	106,861	112,689	112,919
530-000-412200-0000	Gas Tax - Sec 2106	73,894	74,381	77,134	77,284
530-000-412300-0000	Gas Tax - Sec 2107	140,061	135,482	139,881	140,175
530-000-412400-0000	Gas Tax - Sec 2107.5	4,000	4,000	4,000	4,000
530-000-412450-0000	Gas Tax Repayment	-	-	21,939	21,939
530-000-461600-0000	Interest Earned	2,570	4,156	1,496	1,500
530-000-470100-0000	Unrealized Gain GASB 31	1,745	(2,651)	-	-
		428,246	372,990	435,667	431,671
530-000-591331-0000	Transfer to RMRA	-	-	200,000	-
	102 - Sidewalk Rehab				
530-102-535700-0000	Traffic Control Supplies	-	1,084	-	-
530-102-560150-0000	Construction	-	-	10,000	10,000
530-102-560750-0000	Project Admin - Direct	-	-	1,000	1,000
530-103-529600-0000	Legal Services	165	-	-	-
	103 - Sidewalk Ramps/Curb Cuts				
530-103-560150-0000	Construction	25,757	-	-	-
530-103-560750-0000	Project Admin - Direct	2,855	-	-	-
	401 - Streetlight Replacement				
530-401-560150-0000	Construction	-	-	48,943	-
	500 - Gas Tax Administration				
530-500-511000-0000	Salaries/Wages	18,398	21,103	19,898	26,237
530-500-511020-0000	Comp Paid	-	83	-	-
530-500-511200-0000	Overtime	41	389	288	500
530-500-511300-0000	Standby Pay	-	600	540	1,500
530-500-512100-0000	Medicare	242	270	323	526
530-500-512200-0000	Retirement	3,545	1,380	1,302	1,806
530-500-512400-0000	Health Insurance	6,692	7,657	6,686	8,012
530-500-512600-0000	Worker's Comp	1,673	2,637	2,098	3,171
530-500-513200-0000	Disability Insurance	81	93	115	129
530-500-522200-0000	Congestion Management	16,419	11,436	11,745	12,000
530-500-522400-0000	Consultants - Professional	-	4,853	-	-
530-500-522400-1503	Consultants - Prof - PTAP	-	4,000	-	-
530-500-530000-0000	Maintenance	3,811	13,340	41,000	50,000
530-500-560150-0000	Construction	4,650	55,555	30,000	50,000
530-500-590100-0000	To General Fund	205,250	245,470	204,502	206,310
530-500-590470-0000	Transfer to Transit CIP (470)	73,948	74,718	72,660	74,780
530-500-591572-0000	Transfer to CDBG Rehab Grant	-	-	200,000	-
530-500-592300-0000	To Transportation CIP (460)	-	-	-	-
		363,526	444,667	851,100	445,971
	FUND REVENUE	428,246	372,990	435,667	431,671
	FUND EXPENDITURES	363,526	444,667	851,100	445,971

City of Dixon Budget FY 2018-19
530 - GAS TAX FUND
OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
102-560150	10,000	10,000	10,000	Construction - Sidewalk Rehab
102-560750	1,000	1,000	1,000	Project Admin - Direct
401-560150	50,000	48,943	-	Streetlight replacement - project complete 2017
500-522200	11,436	11,745	12,000	Congestion Mgt. (Solano Transportation Authority annual payment)
500-530000	41,000	41,000	50,000	Maintenance - major paving repairs on Pedrick Rd. \$50,000
500-560150	30,000	30,000	50,000	Construction
500-590100	204,502	204,502	206,310	To General Fund: Annual transfer + Cost allocation transfer
500-590470	72,660	72,660	74,780	Transfer to Transit CIP (470) - West B St. Interfund loan repayment
500-591572	200,000	200,000	-	Transfer to CDBG Rehab Grant
500-592300	200,000	-	-	Transfer to Transportation CIP for paving project
Total	820,598	619,850	404,090	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2018-19**

**FUND 530
Gas Tax**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT PERSONNEL</i>								
Maintenance Worker II*	0.5	26,237	1,806	8,012	497	129	3,112	39,793
Subtotal:	0.5	26,237	1,806	8,012	497	129	3,112	39,793
Other payroll costs:								
Overtime		500	-	-	7	-	59	566
Stand-by pay		1,500	-	-	22	-	-	1,522
Subtotal:		2,000	-	-	29	-	59	2,088
GRAND TOTAL:	0.5	28,237	1,806	8,012	526	129	3,171	41,881

Note: Fulltime position split with Fund 651

City of Dixon Budget FY 2018-19
FUND 531 - ROAD MAINTENANCE & REHABILITATION (RMRA)

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
531-000-412500-0000	Road Maint & Rehab Taxes	-	-	112,685	322,984
531-000-461600-0000	Interest Earned	-	-	-	-
531-000-470100-0000	Unrealized Gain GASB 31	-	-	-	-
531-000-491530-0000	Transfer from Gas Tax	-	-	87,315	-
		-	-	200,000	322,984
	323 Pavement Rehab Projects				
531 323 560150 0000	Construction	-	-	175,000	262,984
531 323 560250 0000	Design/Plans/Specs	-	-	5,000	50,000
531 323 560750 0000	Project Admin Direct	-	-	20,000	10,000
		-	-	200,000	322,984
	FUND REVENUE	-	-	200,000	322,984
	FUND EXPENDITURES	-	-	200,000	322,984

City of Dixon Budget FY 2018-19
FUND 540 - TRAFFIC SAFETY FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
540-000-429500-0000	Motor Vehicle Fines	16,979	18,890	25,696	22,950
540-000-461600-0000	Interest Earned	247	100	150	-
540-000-470100-0000	Unrealized Gain GASB 31	142	(176)	-	-
540-000-491100-0000	Transfer from General Fund	-	-	13,968	56,000
		<u>17,368</u>	<u>18,814</u>	<u>39,814</u>	<u>78,950</u>
540-500-522600-0000	Contract Serv - Non Prof	24,678	25,804	23,000	20,000
540-500-535700-0000	Traffic Control Supplies	32,797	4,488	15,537	76,000
540-500-590100-0000	To General Fund	561	587	1,277	1,396
		<u>58,036</u>	<u>30,879</u>	<u>39,814</u>	<u>97,396</u>
FUND REVENUE		17,368	18,814	39,814	78,950
FUND EXPENDITURES		58,036	30,879	39,814	97,396

City of Dixon Budget FY 2018-19
FUND 545 - CASp CERTIFICATION AND TRAINING FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
545-000-421400-0000	CASp Fees	-	-	-	-
545-000-491100-0000	Trans from the General Fund	-	-	-	7,500
		-	-	-	7,500
545-000-522400-0000	Consultants Professional	-	-	-	3,000
545-000-535750-0000	Training	-	-	-	3,000
545-000-560750-0000	Project Admin-Direct	-	-	-	1,500
		-	-	-	7,500
FUND REVENUE		-	-	-	7,500
FUND EXPENDITURES		-	-	-	7,500

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Capital Improvement Project Funds

Capital Improvement Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by an Enterprise Fund or Special Assessment Fund.

The City of Dixon's Capital Improvement Project (CIP) funds are summarized as follows:

Fund 400 - Unrestricted CIP

Accounts for the revenue and expenses budgeted for capital projects relating to administrative infrastructure. The AB 1600 (development impact) Fee Study unexpended funds will be carried over to FY 2018-19. The expense will be charged through this fund and later allocated to the funds covered in the study.

Fund 401 Pardi Market

Previously accounted for within Fund 400, due to the project cost and for better tracking purposes a separate fund has been established for the Pardi Market Plaza project. Funding for the project is from the General Fund.

Fund 404 Community Development CIP

Fund 404 is an unrestricted fund designated for Capital Improvement Projects, which has been on the books of the City since the 1970's. The fund represents one-time monies, which can be used for any purpose, capital or non-capital. Administrative Services manages this fund.

Fund 410 Fire CIP

Accounts for development impact fees collected to fund fire infrastructure. The challenge over the years has been funding the debt service payments associated with the Fire Station due to the decline in impact fees. FY 2018-19 reflects increased revenue from DeNova Homes (Parklane Unit 2) and Richmond American Homes (Valley Glen Phase 2, Unit1) and a transfer to the lease financing (Fund 275) for the refinanced lease revenue bonds.

Fund 420 Police CIP

Accounts for development impact fees collected for capital projects relating to police infrastructure. As with the Fire CIP fund, funding of debt service payments associated with the Police station have been a challenge due to the economic environment of declining impact fees received. As noted above, FY 2018-19 reflects revenue from the development activities in Parklane and Valley Glen subdivisions, while the expenditures reflect a transfer to the lease financing (fund 275) for the refinanced lease revenue bonds.

Fund 430 City Facilities CIP

Accounts for development impact fees collected to fund expansion of City Administrative Facilities. This fund is managed by Administrative Services. FY 2018-19 reflects revenue from the development activities in Parklane and Valley Glen subdivisions.

Fund 440 Public Works Facilities CIP

Accounts for development impact fees collected to fund public works facilities. This fund is managed by the City Engineer/Public Works Department.

Fund 450 Storm Drainage Facilities CIP

Accounts for development impact fees collected to fund expansion of the City's drainage facilities. The City is faced with challenges obtaining funding to cover the cost of interfund loans to fund facilities. The facilities were constructed with interfund loans for which impact fees are insufficient due to the slowdown in development. Interest will continue to be added to the principal of the \$1,275,000 loan made to fund Pond C. A budgeted amount has been included to make payments on the interfund loan from Fund 460, Transportation Facilities CIP.

Pond C is currently closed to the public. Due to limited funding during construction, final improvements such as access for individuals with disabilities and much of the landscaping were not completed. However, with the completion of homes in the adjacent Parklane Development, residents are increasingly entering the site despite fencing.

The City Council named the site "Rina's Trail" in honor of Rina Gallino whose family previously owned the land. The family is requesting the site be opened to the public and a sign be posted.

Fund 451 Core Area Drainage Project Fund

This fund accounts for the funding and expenses associated with the Core Area Drainage project. Phase 1A was completed in April 2014. There are no anticipated revenues or appropriations for FY2019.

Fund 460 Transportation Facilities CIP

Accounts for grants, fees, transfers from other funds and development impact fees collected to fund streets and transportation infrastructure. Projects include preparing a realignment study for Vaughn Road at the UPRR, a street paving project, and completion of the plans and right-of-way acquisition for the Parkway Boulevard Overcrossing Project. The budget includes completion of the Street Master Plan. This fund is managed by the City Engineer/Public Works Department.

Fund 461 Parkway Blvd. Overcrossing

Fund 461 was established with the adoption of the FY2018 Budget to allow better tracking of the Parkway Blvd. Overcrossing project which was established in FY2003. This project is funded by grant funds and developer fees. This fund is managed by the City Engineer/Public Works Department.

Fund 470 Transit Facilities CIP

Accounts for grants received to fund transit facilities and bus replacements. No projects are planned for this fiscal year. The City's local match for the West B Street Project was funded in part by a loan from Fund 460 to be repaid from development impact fees. A re-payment schedule has been developed, and while this fund has no available resources to make the payment, a transfer from the Gas Tax fund will cover the interfund repayment. This fund is managed by the City Engineer/Public Works Department.

Fund 480 Recreation & Parks CIP

Accounts for development impact fees collected to fund expansion of recreation and parks facilities. Per the Community Park Master Plans, design will begin for the completion of Hall Park and the dog park at Northwest Park.

Fund 481 Parks CIP

Accounts for park in lieu fees. This fund is managed by the City Engineer/Public Works Department. No projects are scheduled for FY 18-19. Funds are held for the future purchase of park land needed to meet the General Plan Policy of 5.0 acres per thousand population.

Fund 490 Agricultural Land Mitigation CIP

Accounts for development impact fees collected to fund greenbelts. No revenues are anticipated this year and there are no proposed appropriations. This fund is managed by Administrative Services.

Fund 491 Parklane Construction

This fund was added at the request of the Auditors for tracking the construction expenditures associated with Parklane. The expenses were previously part of Fund 660. Fund 725 and Fund 491 have replaced Fund 660.

Fund 492 Valley Glen II Construction

This fund tracks the construction expenditures associated with the Valley Glen II Community Facilities District.

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL IMPROVEMENT
PROJECT FUNDS

	CIP 400	Pardi Market 401	Comm Dev 404 ¹	Fire 410	Police 420
FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	152,913	-	174	112,381	54,369
July 17					
REVENUE	-	776,221	-	140,823	58,717
TRANSFERS	-	-	-	-	-
REVENUE & TRANSFERS	-	776,221	-	140,823	58,717
EXPENDITURES	-	650,651	-	29,063	12,634
ESTIMATED ENDING FUND BALANCE	152,913	125,570	174	224,141	100,452
FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	152,913	125,570	174	224,141	100,452
July 18					
REVENUES	-	-	-	43,660	18,980
TRANSFERS	1,000,000	625,000	-	-	-
REVENUE & TRANSFERS	1,000,000	625,000	-	43,660	18,980
AVAILABLE RESOURCES	1,152,913	750,570	174	267,801	119,432
APPROPRIATIONS	100,000	625,000	-	142,442	59,932
ESTIMATED ENDING FUND BALANCE	1,052,913	125,570	174	125,359	59,500

¹ Due to zero budgetary activity, this fund is represented in the summary for fund balance information only.

CITY OF DIXON
BUDGET OVERVIEW-CAPITAL IMPROVEMENT
PROJECT FUNDS

	City Facilities 430	Public Works 440	Storm Drainage 450 ²	Core Area Drainage 451
FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	75,982	311,233	(983,929)	(1,125)
July 17				
REVENUE	86,018	23,882	281,037	-
TRANSFERS	-	-	55,000	1,125
REVENUE & TRANSFERS	86,018	23,882	336,037	1,125
EXPENDITURES	20,140	51,503	582,906	-
ESTIMATED ENDING FUND BALANCE	141,860	283,612	(1,230,798)	-
FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	141,860	283,612	(1,230,798)	-
July 18				
REVENUES	27,810	7,320	283,541	-
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	27,810	7,320	283,541	-
AVAILABLE RESOURCES	169,670	290,932	(947,257)	-
APPROPRIATIONS	82,509	128,477	-	-
ESTIMATED ENDING FUND BALANCE	87,161	162,455	(947,257)	-

² Fund 450 negative fund balance due to \$1.56 million borrowed from other funds for sewer projects (\$1.28M from Fund 460)

CITY OF DIXON
BUDGET OVERVIEW-CAPITAL IMPROVEMENT
PROJECT FUNDS

	Trans- portation 460 ³	Parkway Blvd. Over-xing 461	Transit 470	Recreation 480
<i>FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	3,445,889	16,625	(370,866)	2,560,138
July 17				
REVENUE	377,254	173,859	45	918,470
TRANSFERS		965,611	72,658	-
REVENUE & TRANSFERS	377,254	1,139,470	72,703	918,470
EXPENDITURES	1,649,311	965,611	72,658	437,303
ESTIMATED ENDING FUND BALANCE	2,173,832	190,484	(370,821)	3,041,305
<i>FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	2,173,832	190,484	(370,821)	3,041,305
July 18				
REVENUES	104,050	160,462	-	546,555
TRANSFERS	-	-	74,780	-
REVENUE & TRANSFERS	104,050	160,462	74,780	546,555
AVAILABLE RESOURCES	2,277,882	350,946	(296,041)	3,587,860
APPROPRIATIONS	34,205	-	74,780	11,428
ESTIMATED ENDING FUND BALANCE	2,243,677	350,946	(370,821)	3,576,432

³ Fund balance has \$1.28 million due from other funds (450); beginning Fund Balance-net of interfund receivables

CITY OF DIXON
BUDGET OVERVIEW-CAPITAL IMPROVEMENT
PROJECT FUNDS

	Parks 481	Ag. Land Mitigation 490 ¹	CFD 2013-1 (Parklane) Construct. 491	CFD 2015-1 (VG II Construction) 492	Total
FY 2018 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	1,483,422	65,074	947,742	-	7,870,024
July 17					-
REVENUE	6,954		5,675	12,490	2,861,445
TRANSFERS	-		-	4,054,095	5,148,489
REVENUE & TRANSFERS	6,954		5,675	4,066,585	8,009,934
					-
EXPENDITURES	-		914,766	4,066,585	9,453,131
					-
ESTIMATED ENDING FUND BALANCE	1,490,376	65,074	38,651	-	6,426,827
FY 2019 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	1,490,376	65,074	38,651	-	6,426,827
July 18					-
REVENUES	-	-	-	-	1,192,378
TRANSFERS	-	-	-	-	1,699,780
REVENUE & TRANSFERS	-	-	-	-	2,892,158
					-
AVAILABLE RESOURCES	1,490,376	65,074	38,651	-	9,318,985
					-
APPROPRIATIONS	112	-	-	-	1,258,885
					-
ESTIMATED ENDING FUND BALANCE	1,490,264	65,074	38,651	-	8,060,100

¹ Due to zero budgetary activity, this fund is represented in the summary for fund balance information only.

City of Dixon Budget FY 2018-19
FUND 400 -CAPITAL PROJECTS (UNRESTRICTED) FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
400-000-461600-0000	Interest Earned	1,047	1,476	490	-
400-000-470100-0000	Unrealized Gain on Investments	695	(957)	-	-
400-000-491107-0000	Trans from Public Benefit	-	-	-	1,000,000
		<u>1,742</u>	<u>520</u>	<u>490</u>	<u>1,000,000</u>
	100 - Administration				
400-100-560600-0000	Master Plan Update	-	19,547	63,311	-
400-100-560750-0000	Project Admin - Direct	1,430	4,388	-	-
400-100-590100-0000	To General Fund	-	18,241	-	-
400-100-592200-0000	To Storm Drain Cap Proj	-	59,444	55,000	-
400-100-596451-0000	Transfer to Core Area Drainage	-	1,401	1,125	-
400-100-592400-0000	Transfer to Transit CIP	-	-	45	-
	102 - Sidewalk Pilot Program				
400-102-560150-0000	Construction	24,807	-	-	-
		<u>26,237</u>	<u>103,020</u>	<u>119,481</u>	<u>-</u>
	116 - 2019 Street Rehabilitation Program				
400-116-560250-0000	Designs/Plans/Specs	-	-	-	-
400-116-560150-0000	Construction	-	-	-	-
400-116-560750-0000	Project Admin Direct	-	-	-	100,000
		<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
	FUND REVENUE	1,742	520	490	1,000,000
	FUND EXPENDITURES	26,237	103,020	119,481	100,000

City of Dixon Budget FY 2018-19
FUND 401 - PARDI MARKET PLAZA

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
401-000-461600-0000	Interest Earned	-	-	-	-
401-000-470100-0000	Unrealized Gain on Investments	-	-	-	-
401-000-491100-0000	Transfer from General Fund	-	67,701	776,221	625,000
		-	67,701	776,221	625,000
401-000-520400-0000	Advertising/Publications	-	55	-	-
401-000-522400-0000	Consultants-Professional	-	-	50,000	-
401-000-529600-0000	Legal Services	-	15	-	-
401-000-560150-0000	Construction	-	-	575,651	600,000
401-000-560250-0000	Design/Plans/Specs	-	54,760	-	-
401-000-560750-0000	Project Admin - Direct	-	12,871	25,000	25,000
		-	67,701	650,651	625,000
	FUND REVENUE	-	67,701	776,221	625,000
	FUND EXPENDITURES	-	67,701	650,651	625,000

City of Dixon Budget FY 2018-19
FUND 410 - FIRE CAPITAL FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
410-000-425200-0000	Development Fees - Fire	45,976	98,822	139,983	43,660
410-000-461600-0000	Interest Earned	206	515	840	-
410-000-470100-0000	Unrealized Gain GASB 31	84	(242)	-	-
		<u>46,266</u>	<u>99,096</u>	<u>140,823</u>	<u>43,660</u>
410-100-590100-0000	Transfer to General Fund	-	-	-	8,444
410-101-591275-0000	Transfer to Lease Financing	118,608	20,489	29,063	133,998
		<u>118,608</u>	<u>20,489</u>	<u>29,063</u>	<u>142,442</u>
	FUND REVENUE	46,266	99,096	140,823	43,660
	FUND EXPENDITURES	118,608	20,489	29,063	142,442

City of Dixon Budget FY 2018-19
FUND 420 - POLICE CAPITAL FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
420-000-425300-0000	Development Fees - Police	19,989	42,963	58,343	18,980
420-000-461600-0000	Interest Earned	89	262	374	-
420-000-470100-0000	Unrealized Gain GASB 31	37	(113)	-	-
		<u>20,115</u>	<u>43,111</u>	<u>58,717</u>	<u>18,980</u>
420-100-590100-0000	Transfer to General Fund	-	-	-	6,333
420-100-591275-0000	Transfer to Lease Financing	51,576	3,419	12,634	53,599
		<u>51,576</u>	<u>3,419</u>	<u>12,634</u>	<u>59,932</u>
	FUND REVENUE	20,115	43,111	58,717	18,980
	FUND EXPENDITURES	51,576	3,419	12,634	59,932

City of Dixon Budget FY 2018-19
FUND 430 - CITY FACILITIES FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
430-000-425100-0000	Development Fees -- Comm Fac	29,277	62,107	85,488	27,810
430-000-461600-0000	Interest Earned	147	367	530	-
430-000-470100-0000	Unrealized Gain GASB 31	67	(175)	-	-
		<u>29,492</u>	<u>62,299</u>	<u>86,018</u>	<u>27,810</u>
430-100-590100-0000	Transfer to General Fund	1,418	1,314	1,629	2,111
430-100-590275-0000	To Lease Financing Fund 275	67,929	11,173	18,511	80,398
		<u>69,347</u>	<u>12,487</u>	<u>20,140</u>	<u>82,509</u>
FUND REVENUE		29,492	62,299	86,018	27,810
FUND EXPENDITURES		69,347	12,487	20,140	82,509

City of Dixon Budget FY 2018-19
FUND 440 - PUBLIC WORKS FACILITIES CIP FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
440-000-425400-0000	Development Fees - Pub Wks	7,710	16,568	22,497	7,320
440-000-461600-0000	Interest Earned	1,448	2,355	1,385	-
440-000-470100-0000	Unrealized Gain GASB 31	918	(1,403)	-	-
		<u>10,076</u>	<u>17,521</u>	<u>23,882</u>	<u>7,320</u>
440-100-590100-0000	To General Fund	12,858	13,030	16,503	18,477
107-MS C Improvement/Master Plan					
440-107-529600-0000	Legal Services	-	60	-	-
440-107-560150-0000	Construction	-	-	-	100,000
440-107-560250-0000	Design/Plans/Specs	-	27,706	25,000	-
440-107-560750-0000	Project Admin - Direct	-	2,571	10,000	10,000
		<u>12,858</u>	<u>43,368</u>	<u>51,503</u>	<u>128,477</u>
FUND REVENUE		10,076	17,521	23,882	7,320
FUND EXPENDITURES		12,858	43,368	51,503	128,477

City of Dixon Budget FY 2018-19
FUND 450 - STORM DRAINAGE CIP FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
450-000-425700-0000	Development Fees - Storm Drain	5,161	10,453	31,037	8,137
450-000-461120-0000	Grant Funds - State	-	-	250,000	275,404
450-000-461600-0000	Interest Earned	(106)	-	-	-
450-000-470100-0000	Unrealized Gain GASB 31	(1)	-	-	-
450-000-491750-0000	Transfer from Unrestricted CIP	-	59,444	55,000	-
		<u>5,054</u>	<u>69,897</u>	<u>336,037</u>	<u>283,541</u>
	100-Administration				
450-100-590100-0000	Transfer to General Fund	1,684	1,603	2,502	-
	104-Pond C				
450-104-522600-0000	Contr Servs-Non Professional	-	-	525,404	-
450-104-560150-0000	Construction	-	-	50,000	-
450-104-560750-0000	Project Admin - Direct	-	-	5,000	-
		<u>1,684</u>	<u>1,603</u>	<u>582,906</u>	<u>-</u>
	FUND REVENUE	5,054	69,897	336,037	283,541
	FUND EXPENDITURES	1,684	1,603	582,906	-

City of Dixon Budget FY 2018-19
FUND 451 - CORE AREA DRAINAGE FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
451-000-461600-0000	Interest Earned	4	1	-	-
451-000-470100-0000	Unrealized Gain on Investments	2	(2)	-	-
451-000-492400-0000	Transfer from Unrestricted CIP	-	1,401	1,125	-
		<u>6</u>	<u>1,400</u>	<u>1,125</u>	<u>-</u>
451-000-529600-0000	Legal Services	585	3,050	-	-
451-000-560750-0000	Project Admin - Direct	333	-	-	-
		<u>918</u>	<u>3,050</u>	<u>-</u>	<u>-</u>
FUND REVENUE		6	1,400	1,125	-
FUND EXPENDITURES		918	3,050	-	-

City of Dixon Budget FY 2018-19
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
460-000-414300-0000	Grant Revenue	-	-	76,448	-
460-000-425409-0000	Developer Contributions	305,256	-	-	-
460-000-425800-0000	Development Fees - T/portation	25,215	38,982	48,596	17,270
460-000-429400-0000	Mitigation Fees	-	52,155	-	-
460-000-461110-0000	Grant Funds - Street - Fed	-	-	100,000	-
460-000-461110-1504	Grant Funds / OBAG	-	398,586	25,000	-
460-000-461120-0000	Grant Funds - Street - State	-	6,911	119,000	-
460-000-461600-0000	Interest Earned	21,865	33,897	72,658	74,780
460-000-461700-0000	Lease Revenue	-	3,000	12,000	12,000
460-000-470100-0000	Unrealized Gain GASB 31	10,330	(16,426)	-	-
		362,666	517,106	377,254	104,050
	Administration				
460-000-591461-0000	Transfer to Parkway Blvd.	-	-	965,611	-
460-100-522400-0000	Consultants - Professional	17,500	7,500	-	-
460-100-529600-0254	Legal Svcs-Dist 5 Safety Imprv	-	60	-	-
460-100-590100-0000	Transfer to General Fund	6,287	6,487	12,664	14,205
	200-Transport. Impact Fee Study				
460-200-522400-0000	Consultants - Professional	-	-	6,840	-
	206-Street Master Plan & Traffic Model				
460-206-522400-0000	Consultants - Professional	2,230	-	115,697	-
460-206-560750-0000	Project Admin - Direct	5,420	2,864	12,000	-
	313-Cherry St. Improvements				
460-313-560650-0000	Miscellaneous	-	15,000	-	-
	317-Slurry Seal & Paving Projects				
460-317-520400-1504	Publications / OBAG	201	-	-	-
460-317-560150-1504	Construction / OBAG	452,578	-	-	-
460-317-560150-1507	Construction - 2017/18	-	-	78,000	-
460-317-560750-1504	Project Admin - Direct / OBAG	19,041	4,267	-	-
460-317-560750-1507	Project Admin - Direct-2017/18	-	-	22,000	-
	322-SR2S (Safe Routes to Schools)				
460-322-560150-0000	Construction	-	-	119,799	-
460-322-560250-0000	Design/Plans/Specs	-	-	2,528	-
460-322-560750-0000	Project Admin - Direct	4,107	10,327	7,861	-
	419-No First St RR Xing Impv				
460-419-560150-0000	Construction	-	-	250,000	-
460-419-560250-0000	Design/Plans/Specs	-	26,016	18,983	-
460-419-560750-0000	Project Admin - Direct	-	5,171	37,328	-
	421-So First St. Corridor Study				
460-421-522400-0000	Consultants-Professional	-	-	-	20,000

City of Dixon Budget FY 2018-19
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
601-Parkway Blvd. Grade Separation (See Fund 461-601)					
460-601-522400-0000	Consultants - Professional	10,935	-	-	-
460-601-529600-0000	Legal Services	345	-	-	-
460-601-560250-0000	Design/Plans/Specs	30,751	-	-	-
460-601-560750-0000	Project Admin - Direct	10,763	-	-	-
701-Citywide Benchmark					
460-701-560750-0000	Project Admin - Direct	2,493	-	-	-
		<u>562,650</u>	<u>77,693</u>	<u>1,649,311</u>	<u>34,205</u>
FUND REVENUE		362,666	517,106	377,254	104,050
FUND EXPENDITURES		562,650	77,693	1,649,311	34,205

City of Dixon Budget FY 2018-19
FUND 461 - PARKWAY BOULEVARD OVERCROSSING

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
461-000-425409-0000	Developer Contributions	-	300,263	172,659	160,462
461-000-461600-0000	Interest Earned	-	(1)	1,200	-
461-000-491460-0000	Transfer from Trans CIP	-	-	965,611	-
		-	300,262	1,139,470	160,462
461-601-529600-0000	Legal Services	-	225	500	-
461-601-560100-0000	Appraisals	-	-	8,500	-
461-601-560250-0000	Design/Plans/Specs	-	246,422	135,325	-
461-601-560550-0000	Land Acquisition	-	67	749,933	-
461-601-560650-0000	Miscellaneous	-	1,500	-	-
461-601-560750-0000	Project Admin - Direct	-	35,423	71,353	-
		-	283,636	965,611	-
FUND REVENUE		-	300,262	1,139,470	160,462
FUND EXPENDITURES		-	283,636	965,611	-

City of Dixon Budget FY 2018-19
FUND 470 - TRANSIT CIP

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
470-000-491400-0000	Transfer from Unrestricted CIP	1,536	615	45	-
470-000-491530-0000	Transfer from Gas Tax	73,948	74,718	72,658	74,780
		<u>75,484</u>	<u>75,333</u>	<u>72,703</u>	<u>74,780</u>
470-000-529600-0000	Legal Services	510	-	-	-
470-100-550750-0000	Interfund Interest	4,748	5,518	72,658	74,780
	102 - B Street Undercrossing				
470-102-529600-0000	Legal Services	135	555	-	-
470-102-560650-0000	Miscellaneous	764	-	-	-
		<u>6,158</u>	<u>6,073</u>	<u>72,658</u>	<u>74,780</u>
	FUND REVENUE	75,484	75,333	72,703	74,780
	FUND EXPENDITURES	6,158	6,073	72,658	74,780

City of Dixon Budget FY 2018-19
FUND 480 - RECREATION & PARKS CIP FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
480-000-425500-0000	Development Fees - Recreation	231,430	569,913	692,909	417,720
480-000-425510-0000	Development Fees - Parks	-	174,436	208,023	115,835
480-000-461600-0000	Interest Earned	8,393	17,035	17,538	13,000
480-000-470100-0000	Unrealized Gain GASB 31	5,327	(9,181)	-	-
		245,150	752,204	918,470	546,555
	100-Administration				
480-100-590100-0000	To General Fund	-	-	1,303	1,428
	130-Computerized Irrigation System				
480-141-560150-0000	Construction	-	-	34,000	-
	131-Hall Park Phase III & Phase IV				
480-131-560250-0000	Design/Plans/Specs	-	-	350,000	-
480-131-560750-0000	Project Admin - Direct	-	-	10,000	10,000
	141-Playground Equip Replacements				
480-141-560150-0000	Construction	64,370	-	-	-
480-141-560750-0000	Project Admin - Direct	790	-	-	-
	142-Northwest Park Dog Park				
480-142-560250-0000	Design/Plans/Specs	-	-	40,000	-
480-142-560750-0000	Project Admin - Direct	-	-	2,000	-
		65,160	-	437,303	11,428
	FUND REVENUE	245,150	752,204	918,470	546,555
	FUND EXPENDITURES	65,160	-	437,303	11,428

City of Dixon Budget FY 2018-19
FUND 481 - PARKS CIP FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
481-000-433000-0000	Park-in-Lieu Fees	72,928	510,483	-	-
481-000-461600-0000	Interest Earned	3,833	11,364	6,954	-
481-000-470100-0000	Unrealized Gain GASB 31	2,419	(4,678)	-	-
		<u>79,180</u>	<u>517,170</u>	<u>6,954</u>	<u>-</u>
	100 - Administration				
481-100-590100-0000	Transfer to General Fund	-	-	-	112
	101-Misc Rehab Projects				
481-101-560650-0000	Miscellaneous	1,474	-	-	-
	102-Parks Master Plan Update				
481-102-522400-0000	Consultants	-	33,186	-	-
481-102-529600-0000	Legal Services	-	135	-	-
481-102-531900-0000	Permits/Licenses/Fees	1,927	100	-	-
481-102-560250-0000	Design/Plans/Specs	1,067	-	-	-
481-102-560750-0000	Project Admin-Direct	-	6,721	-	-
	103-Challenger Field Improvements				
481-103-531900-0000	Permits/Licenses/Fees	333	-	-	-
481-103-560750-0000	Project Admin - Direct	-	2,990	-	-
	142-Hall Park Tennis Court Resurfacing				
481-142-520400-0000	Advertising/Publications	-	101	-	-
481-142-529600-0000	Legal Services	-	30	-	-
481-142-560150-0000	Construction	-	57,976	-	-
481-142-560250-0000	Design/Plans/Specs	45	-	-	-
481-142-560750-0000	Project Admin - Direct	347	4,846	-	-
		<u>5,193</u>	<u>106,085</u>	<u>-</u>	<u>112</u>
	FUND REVENUE	79,180	517,170	6,954	-
	FUND EXPENDITURES	5,193	106,085	-	112

City of Dixon Budget FY 2018-19
FUND 491 -CFD 2015-1 (VALLEY GLEN II CONSTRUCTION) FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
491-000-461600-0000	Interest Earned	10,439	16,112	5,675	-
491-000-470100-0000	Unrealized Gain on Investments	-	-	-	-
491-000-491725-0000	Transfer Fr Parklane CFD Debt	6,647,978	-	-	-
		6,658,416	16,112	5,675	-
491-000-560150-0000	Construction	1,826,033	3,900,649	914,766	-
491-000-560750-0000	Project Admin - Direct	-	105	-	-
		1,826,033	3,900,753	914,766	-
FUND REVENUE		6,658,416	16,112	5,675	-
FUND EXPENDITURES		1,826,033	3,900,753	914,766	-

City of Dixon Budget FY 2018-19
FUND 492 -CFD 2015-1 (VALLEY GLEN II CONSTRUCTION) FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
492-000-461600-0000	Interest Earned	-	-	12,490	-
492-000-491726-0000	Tsfr fr Valley Glen II Debt	-	-	4,054,095	-
		-	-	4,066,585	-
492-000-560150-0000	Construction	-	-	4,066,585	-
		-	-	4,066,585	-
FUND REVENUE		-	-	4,066,585	-
FUND EXPENDITURES		-	-	4,066,585	-

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Special Assessments,
Community Facilities
and
Landscaping & Lighting
Maintenance
Districts

Special Assessment, Community Facilities Districts and Landscape & Lighting Maintenance District Funds

There are funds for two Special Assessment Districts, three Community Facilities Districts (CFDs) and a Landscape/Lighting District, which are funded by either a special assessment or a special tax, placed annually on the county tax rolls. The funds are managed by the City Engineer/Public Works and Administrative Services departments.

Fund 651 Valley Glen CFD – 2003-1

The California State Legislature approved the Mello-Roos Community Facilities District Act of 1982 that provides for the levy of a special tax within a defined geographic area. Community Facilities Districts (CFDs) can generate funding for a broad range of facilities and eligible services. The development agreement between the City of Dixon and Pulte Homes Corporation (the “Developer”) required the original developer of the Valley Glen subdivision to create a funding mechanism for long-term operations and maintenance of certain storm drainage facilities, including a pump station and a portion of the improvements to the Pond A/Lateral One Detention and conveyance facilities. On September 23, 2003, the Dixon City Council adopted Resolution No. 03-210, which established the Community Facilities District No. 2003-01 (Valley Glen). Valley Glen is a residential community located in the southern portion of the City of Dixon and its boundaries encompass a 212-acre site. A reserve fund has been established to fund future equipment and facility replacements such as major components of the Lift Station and storm drain line repairs.



Fund 655 Pond C / Lateral-2 CFD (Brookfield)

This District is for the maintenance of drainage Pond C funded by assessments for special services approved at a base level and increased each fiscal year based on CPI Index. Expenditures consist of labor for maintenance of the pond provided by Public Works staff and the necessary materials.

Fund 720 North First Street Assessment District

The North First Street Assessment District accounts for the proceeds of Special Assessments collected on the property tax roll. These assessments fund the payment of \$20,997,433 in bonds issued under the 1915 Bond Act. These bonds have been used as security for bonds issued by the Dixon Public Financing Authority, which is the conduit for the limited obligation bonds, which are backed solely by the special assessments collected from property owners in the District. The City's only obligation is to pay the bonds based upon collection of the assessments from the Property owners and pursue legal action to collect from delinquent property owners. The bonds will be repaid in full in 2020.

The interest rate on the financing authority bonds is lower than the interest rate on the assessment district bonds. As a result, over the years the trustee of the bonds held by the DPFA (Dixon Public Financing Authority) bonds has been able to call bonds. This in turn has resulted in a surplus at the financing authority level.

Fund 725 CFD 2013-1 Parklane

Fund 725 replaces Fund 660. Auditors requested Fund 660 be replaced by Fund 725 and Fund 491 for better tracking. This CFD was established by Resolution No. 13-134, adopted on October 8, 2013, for the maintenance of public street lighting and landscapes, open space and pedestrian facilities within the Parklane subdivision. Beginning in FY 2015-16, the authorized special tax levy began for homes for which building permits had been issued by June 30, 2015. Assessments are estimated based on levy authorized by the City Council for Community Facilities District 2013-1 (Parklane) and includes an annual assessment escalation based upon a regional index. Expenditures consist of labor for maintenance provided by Public Works staff, contract labor and the necessary materials.

Fund 600 Special Assessment - Landscaping and Lighting Maintenance District

This category encompasses the Dixon Landscaping and Lighting Maintenance District established in 1989. This fund is managed by the City Engineer/Public Works Department.

An assessment is placed on the tax roll for each parcel based on the assessment spread methodology in the annual Engineer's Report. The Engineer's Report identifies 10 zones within the District and assessments vary based on improvements which benefit the property in each zone. Improvements maintained by the District include street lighting energy and repairs, roadside landscaping labor and irrigation, and graffiti abatement on masonry walls. Maintenance labor is provided by the City Public Works division staff and contract labor from the California Department of Forestry (CDF). Because the cost of maintaining the District, in most cases exceeds the revenue collected, the City's General Fund contributes to the District Fund. The amount roughly equates to the cost of City maintenance staff. Due to rising costs in utilities and street light maintenance, staffing has been reduced to avoid assessment increases. Staffing has been reduced from 2 full-time staff to 0.67 full-time staff equivalent in the last few years.

The Engineer's Report distributes expenses and revenue in detail for each zone. The public hearing will be held July 24, 2018 and the assessments will be submitted to the County Assessor to levy the assessments on the individual parcels' property tax bill.

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL ASSESSMENTS - LIGHTING & LANDSCAPING DISTRICTS (L&L)

	L & L ZONES 600	VALLEY GLEN CFD 651	CFD POND C / LATERAL TWO 655	N. FIRST STREET ASSMT 720	CFD 2013-1 PARKLANE 725	CFD 2015-1 VG II 726	Total
FY 2018 SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES							
BEGINNING FUND BALANCE	93,269	980,171	92,453	1,163,104	875,849	-	3,204,847
July 17							
REVENUE	164,272	89,965	212,075	688,597	413,642	4,748,340	6,316,891
TRANSFERS	88,180	-	-	-	-	-	88,180
REVENUE & TRANSFERS	252,452	89,965	212,075	688,597	413,642	4,748,340	6,405,071
EXPENDITURES	323,781	262,539	64,338	711,618	404,077	4,204,736	5,971,089
ESTIMATED ENDING FUND BALANCE	21,940	807,597	240,190	1,140,083	885,414	543,604	3,638,829
FY 2019 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS							
ESTIMATED BEGINNING FUND BALANCE	21,940	807,597	240,190	1,140,083	885,414	543,604	3,638,829
July 18							
REVENUES	164,272	89,965	78,400	683,847	416,618	174,395	1,607,497
TRANSFERS	83,180	-	-	-	-	-	83,180
REVENUE & TRANSFERS	247,452	89,965	78,400	683,847	416,618	174,395	1,690,677
AVAILABLE RESOURCES	269,392	897,562	318,590	1,823,930	1,302,032	717,999	5,329,506
APPROPRIATIONS	244,401	254,009	101,978	667,249	416,647	182,395	1,866,679
ESTIMATED ENDING FUND BALANCE	24,991	643,553	216,612	1,156,681	885,385	535,604	3,462,826

City of Dixon Budget FY 2018-19
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
600-000-401900-0000	Assessments	147,687	149,283	164,272	164,272
600-000-461600-0000	Interest Earned	390	691	-	-
600-000-470100-0000	Unrealized Gain GASB 31	335	(505)	-	-
600-000-491100-0000	Transfer from General Fund	53,863	53,863	88,180	83,180
		<u>202,275</u>	<u>203,332</u>	<u>252,452</u>	<u>247,452</u>
600-600-511000-0000	Salaries/Wages	40,983	35,783	-	-
600-600-512100-0000	Medicare	484	414	-	-
600-600-512200-0000	Retirement	7,098	7,565	-	-
600-600-512300-0000	Disability Insurance	40	140	-	-
600-600-512400-0000	Health Insurance	64	47	-	-
600-600-512600-0000	Worker's Comp Insurance	2,877	3,355	-	-
600-600-521400-0000	Chemicals	1,118	-	2,500	2,500
600-600-521800-0000	Communications	266	65	120	120
600-600-522400-0000	Consultants - Professional	-	-	25,000	-
600-600-522600-0000	Contr Servs - Non Professional	25,340	41,575	72,500	8,000
600-600-523800-0000	County Charges	1,477	1,493	1,650	1,700
600-600-525800-0000	Equipment Rental	2,054	2,621	4,000	500
600-600-531650-0000	Office/Software Maintenance	-	1,740	1,740	1,740
600-600-533200-0000	Property Taxes	41	41	41	41
600-600-535600-0000	Special Supplies	2,455	4,193	19,450	25,000
600-600-535750-0000	Training	-	-	200	200
600-600-535900-0000	Uniforms	167	314	300	300
600-600-536000-0000	Utilities	53,066	65,949	65,000	67,000
600-600-537500-0000	Vehicle Fuel	50	511	1,800	1,800
600-600-538000-0000	Vehicle Parts/Maintenance	1,727	845	1,800	1,800
600-600-539000-0000	Water	37,373	52,008	50,000	50,000
600-600-560750-0000	Project Admin Direct	5,991	2,075	77,680	80,700
600-600-590100-0000	Transfer to General Fund	-	-	-	3,000
		<u>182,671</u>	<u>220,735</u>	<u>323,781</u>	<u>244,401</u>
	FUND REVENUE	202,275	203,332	252,452	247,452
	FUND EXPENDITURES	133,726	176,972	323,781	244,401

City of Dixon Budget FY 2018-19
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
521400	2,500	2,500	2,500	Chemicals
521800	120	120	120	Communications
522400	25,000	25,000	-	L&L District Study
522600	21,601	72,500	8,000	Contract Services - Non Professional, St. Light repairs (\$2,000); CDF labor (\$6,000);
523800	1,650	1,650	1,700	County Charges
525800	1,500	4,000	500	Equipment rental - stump grinder; assumes lift bucket purchased under Capital.
531650	1,740	1,740	1,740	SeeClickFix
533200	41	41	41	Property taxes for Market Lane Park & Ride Lot (L&L only)
535600	6,450	19,450	25,000	Special supplies - irrigation supplies, tools, some mulch/plants.
535750	200	200	200	Training
535900	300	300	300	Uniforms
536000	67,000	65,000	67,000	Utilities
537500	1,800	1,800	1,800	Vehicle fuel
538000	1,800	1,800	1,800	Vehicle maintenance
539000	50,000	50,000	50,000	Water
560750	68,250	77,680	80,700	Project Admin - Direct (all City staff including 0.67 FTE of MW II, portion of City Engineer, PW Op Mgr & Parks/Bldg Maint Supervisor)
590100	-	-	3,000	Transfer to GF toward pressure washer shared w/parks
Total	249,952	323,781	244,401	

City of Dixon Budget FY 2018-19
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
651-000-401900-0000	Assessments	89,076	89,076	89,965	89,965
651-000-461600-0000	Interest Earned	4,573	7,160	-	-
651-000-461800-0000	Miscellaneous Income	-	380	-	-
651-000-470100-0000	Unrealized Gain GASB 31	2,904	(4,432)	-	-
		96,552	92,183	89,965	89,965
651-100-511000-0000	Salaries/Wages	38,362	41,523	41,265	26,237
651-100-511020-0000	Comp Paid	-	83	-	-
651-100-511200-0000	Overtime	41	430	288	500
651-100-511300-0000	Standby Pay	-	600	1,312	1,500
651-100-511900-0000	Separation Pay	-	-	776	-
651-100-512100-0000	Medicare	544	596	678	526
651-100-512200-0000	Retirement	7,917	4,791	5,312	1,806
651-100-512300-0000	Disability Insurance	206	232	79	129
651-100-512400-0000	Health Insurance	11,932	13,570	12,857	8,012
651-100-512600-0000	Worker's Comp Insurance	3,409	5,094	3,920	3,171
651-100-560750-0000	Project Admin - Direct	-	-	-	38,215
	610 - Pump Station				
651-610-520100-0000	Administration	5,076	4,555	7,000	7,500
651-610-522600-0000	Contr Servs - Non Professional	-	338	10,000	18,500
651-610-523800-0000	County Charges	891	891	900	1,000
651-610-525800-0000	Equipment Rental	-	470	1,000	1,000
651-610-526000-0000	Equip Repairs/Maintenance	633	2,853	3,000	3,000
651-610-531900-0000	Permits/Licenses/Fees	5,506	6,766	5,571	5,000
651-610-535600-0000	Special Supplies	642	529	5,000	5,000
651-610-536000-0000	Utilities	10,631	9,797	10,000	11,000
651-610-539000-0000	Water	727	801	1,000	1,000
651-610-560750-0000	Project Admin - Direct	480	-	92	-
651-610-590100-0000	Transfer to General Fund	1,447	1,476	4,131	4,563
	620 - Pond A				
651-620-522600-0000	Contr Servs - Non Professional	-	-	25,000	80,000
651-620-526000-0000	Equip Repairs/Maintenance	983	5,833	3,000	3,000
651-620-529200-0000	Landscape Maintenance	757	-	-	1,000
651-620-531900-0000	Permits/Licenses/Fees	4,898	2,546	8,526	8,000
651-620-535600-0000	Special Supplies	11,723	7,273	18,000	15,000
651-620-536000-0000	Utilities	162	166	500	500
651-620-537500-0000	Vehicle Fuel	81	(8)	-	-
651-620-539000-0000	Water	1,033	997	1,518	1,100
651-620-560400-0000	Capital Outlay	48,697	20,808	86,971	-
651-620-560750-0000	Project Admin - Direct	231	56	1,877	1,000
	630 - Lateral One				
651-630-535600-0000	Special Supplies	-	-	2,500	1,500
651-630-536000-0000	Utilities	64	67	150	250

City of Dixon Budget FY 2018-19
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
	640 - VG Collection System				
651-640-535600-0000	Special Supplies	-	-	5,000	5,000
		157,073	133,130	267,223	254,009
	FUND REVENUE	96,552	92,183	89,965	89,965
	FUND EXPENDITURES	157,073	133,130	267,223	254,009

City of Dixon Budget FY 2018-19
FUND 651 - VALLEY GLEN CFD
OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
100 - Administration				
100-560750	-	-	38,215	Project Admin Direct for PW Operations Staff
610 - Pump Station				
610-520100	7,500	7,000	7,500	Administration - Goodwin Consulting
610-522600	10,000	10,000	18,500	Electrical repairs for pump station; annual sampling of pump oil required by AQMD.
610-523800	1,000	900	1,000	County Charges
610-525800	1,000	1,000	1,000	Equipment Rental - port-a-potty
610-526000	3,000	3,000	3,000	Equip Repairs/Maintenance
610-531900	4,000	5,571	5,000	Permits/Licenses/Fees - AQMD, SWRCB, DRCD
610-535600	5,000	5,000	5,000	Special Supplies - lift station parts, cleaning supplies.
610-536000	11,000	10,000	11,000	Utilities
610-539000	1,000	1,000	1,000	Water
610-590100	4,131	4,131	4,563	Transfer to General Fund
620 - Pond A				
620-522600	25,000	25,000	80,000	Contract services - Levee roadway repairs; storm water quality sampling, educational outreach.
620-526000	3,000	3,000	3,000	Equip Repairs/Maintenance
620-529200	1,000	-	1,000	Landscape Maintenance Pond A
620-531900	6,000	8,526	8,000	Permits/Licenses/Fees - DWR, Regional JPA, SCWA
620-535600	18,000	18,000	15,000	Special Supplies - chemicals, signs; bank repairs; fence repairs
620-536000	500	500	500	Utilities
620-539000	1,100	1,518	1,100	Water
620-560400	95,000	86,971	-	Capital Outlay purchases - see detail on Capital Equipment/Fixed Asset page
620-560750	1,000	1,877	1,000	Project Admin - Direct
630 - Lateral One				
630-535600	3,000	2,500	1,500	Special Supplies - for monitoring stations
630-536000	150	150	250	Utilities
640 - VG Collection System				
640-535600	5,000	5,000	5,000	Special Supplies
Total	206,381	200,644	212,128	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2018-19**

**FUND 651
CFD 2003-1 Valley Glen**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Maintenance Worker II*	0.50	26,237	1,806	8,012	497	129	3,112	39,793
Subtotal:	0.50	26,237	1,806	8,012	497	129	3,112	39,793
Other payroll costs:								
Overtime		500	-	-	7	-	59	566
Stand-by pay		1,500	-	-	22	-	-	1,522
Subtotal:		2,000	-	-	29	-	59	2,088
GRAND TOTAL:	0.50	28,237	1,806	8,012	526	129	3,171	41,881

*Under filled by Maintenance Worker I

Note: Maintenance Worker I position shared with Fund 530

City of Dixon Budget FY 2018-19
FUND 655 CFD POND C LATERAL TWO

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
655-000-401900-0000	Assessments	69,038	66,129	78,400	78,400
655-000-460500-0247	Donations - Reimbursements	-	7,508	-	-
655-000-461600-0000	Interest Earned	289	564	850	-
655-000-470100-0000	Unrealized Gain GASB 31	198	(345)	-	-
		69,526	73,856	79,250	78,400
601 - Pond C					
655-601-511000-0000	Salaries/Wages	19,023	20,420	-	-
655-601-511200-0000	Overtime	-	41	-	-
655-601-512100-0000	Medicare	302	326	-	-
655-601-512200-0000	Retirement	4,371	3,417	-	-
655-601-512300-0000	Disability Insurance	125	139	-	-
655-601-512400-0000	Health Insurance	5,185	5,840	-	-
655-601-512600-0000	Workers Compensation	1,732	2,456	-	-
655-601-520100-0000	Administration	2,136	-	-	-
655-601-522600-0000	Contr Servs - Non Professional	228	-	750	1,000
655-601-523800-0000	County Charges	652	661	4,242	4,242
655-601-525800-0000	Equip Rental	-	-	250	250
655-601-526000-0000	Equip Repairs/Maintenance	-	-	250	250
655-601-531900-0000	Permits/Licenses/Fees	400	1,400	1,600	1,600
655-601-535600-0000	Special Supplies	936	-	10,000	8,000
655-601-535600-0247	Special Supplies - Reimburse	-	8,814	-	-
655-601-560400-0000	Capital Outlay	13,229	-	10,860	-
655-601-560750-0000	Project Admin - Direct	499	670	1,000	1,500
655-601-590100-0000	Transfer to General Fund	123	129	886	886
602 - Lateral Two					
655-602-522600-0000	Contr Servs - Non Professional	114	-	250	500
655-602-526000-0000	Equip Repairs/Maintenance	-	-	250	250
655-602-535600-0000	Special Supplies	1,052	-	1,500	1,500
655-602-560750-0000	Project Admin - Direct	228	-	-	500
603 - Parklane Lighting & Landscaping					
655-603-522600-0000	Contr Servs - Non Professional	-	-	20,000	50,000
655-603-536000-0000	Utilities	-	-	5,000	15,000
655-603-539000-0000	Water	-	-	5,000	12,000
655-603-560750-0000	Project Admin - Direct	-	-	2,500	4,500
		50,337	44,313	64,338	101,978
FUND REVENUE		69,526	73,856	79,250	78,400
FUND EXPENDITURES		50,337	44,313	64,338	101,978

City of Dixon Budget FY 2018-19
FUND 655 CFD POND C / LATERAL TWO
OPERATING EXPENSES SUMMARY

Account Code	FY 2018		FY 2019	Brief Detail Description
	Budget	Estimated	Budget	
601 - Pond C				
601-522600	750	750	1,000	Contract Services Non Professional (CDF labor & storm water sampling lab services)
601-523800	1,000	4,242	4,242	County Charges
601-525800	250	250	250	Equip Rental
601-526000	250	250	250	Equip Repairs/Maintenance
601-531900	1,000	1,600	1,600	Permits/Licenses/Fees
601-535600	10,000	10,000	8,000	Special Supplies - fencing repairs, signs, landscaping replacement, tools.
601-560400	11,875	10,860	-	Capital Outlay purchases - see detail on Capital Equipment/Fixed Asset page
601-560750	1,500	1,000	1,500	Project Admin - Direct
601-590100	886	886	886	Transfer to General Fund
602 - Lateral Two				
602-522600	250	250	500	Contract Services Non Professional (CDF labor, lab sampling)
602-526000	250	250	250	Equip Repairs/Maintenance
602-535600	1,500	1,500	1,500	Special Supplies - fencing, signs, landscaping
602-560750	25,000	-	500	Project Admin - Direct
603 - Parklane Lighting & Landscaping				
603-522600	50,000	20,000	50,000	Contract Services Non Professional
603-536000	15,000	5,000	15,000	Utilities
603-539000	12,000	5,000	12,000	Water
603-560750	4,500	2,500	4,500	Project Admin - Direct
Total	136,011	64,338	101,978	

City of Dixon Budget FY 2018-19
FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
720-000-401900-0000	Assessments	781,260	639,304	683,847	683,847
720-000-461600-0000	Interest Earned	4,494	7,729	4,750	-
720-000-461800-0000	Miscellaneous Income	3,298	-	-	-
720-000-470100-0000	Unrealized Gain GASB 31	3,492	(5,362)	-	-
		<u>792,544</u>	<u>641,672</u>	<u>688,597</u>	<u>683,847</u>
720-700-522600-0000	Contr Servs - Non Professional	-	21,395	-	-
720-700-523800-0000	County Charges	19	-	20	-
720-700-529600-0000	Legal Services	4,746	1,190	5,000	8,500
720-700-535600-0000	Special Supplies	-	-	28,605	-
720-700-550300-0000	Bond Interest	190,530	158,601	128,523	91,897
720-700-550400-0000	Bond Redemption	478,615	567,811	538,787	556,653
720-700-591281-0000	Tsfr to DPFA Reassess Rev Bond	20,237	10,062	10,500	10,000
720-710-590100-0000	To General Fund	2,042	2,167	183	199
		<u>696,189</u>	<u>761,226</u>	<u>711,618</u>	<u>667,249</u>
FUND REVENUE		792,544	641,672	688,597	683,847
FUND EXPENDITURES		696,189	761,226	711,618	667,249

City of Dixon Budget FY 2018-19
FUND 725 CFD 2013-1 (PARKLANE)

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
725-000-401900-0000	Assessments	186,385	405,108	413,642	416,618
725-000-460300-0000	OFS-Bond Proceeds	7,648,057	-	-	-
725-000-461600-0000	Interest Earned	2,148	3,875	-	-
725-000-470100-0000	Unrealized Gain on Investments	482	(809)	-	-
		7,837,073	408,174	413,642	416,618
725-000-520100-0000	Administration	7,774	10,824	9,135	10,500
725-000-523800-0000	County Charges	1,902	4,051	4,136	4,166
725-000-527000-0000	Fiscal Agent Expense	-	700	700	1,500
725-000-529600-0000	Legal Services	-	90	-	1,000
725-000-550150-0000	Cost of Issuance	183,578	-	-	-
725-000-550300-0000	Bond Interest	159,630	350,406	350,006	348,981
725-000-550400-0000	Bond Redemption	-	-	40,000	50,000
725-000-560750-0000	Project Admin - Direct	314	701	100	500
725-000-591491-0000	Transfer to Parklane CFD Const	6,647,978	-	-	-
		7,001,175	366,772	404,077	416,647
FUND REVENUE		7,837,073	408,174	413,642	416,618
FUND EXPENDITURES		7,001,175	366,772	404,077	416,647

City of Dixon Budget FY 2018-19
FUND 726 CFD 2015-1 (VALLEY GLEN II)

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
726-000-401900-0000	Assessments	-	-	74,493	174,395
726-000-460300-0000	OFS - Bond Proceeds	-	-	4,673,847	-
		-	-	4,748,340	174,395
726-000-520100-0000	Administration	-	-	6,555	8,000
726-000-527000-0000	Fiscal Agent Expense	-	-	-	2,500
726-000-550150-0000	Cost of Issuance	-	-	144,086	-
726-000-550300-0000	Bond Interest	-	-	-	171,895
726-000-591492-0000	Tsfr to Valley Glen II Const	-	-	4,054,095	-
		-	-	4,204,736	182,395
FUND REVENUE		-	-	4,748,340	174,395
FUND EXPENDITURES		-	-	4,204,736	182,395

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Debt Service

Debt Service

DPFA (Dixon Public Financing Authority)

The DPFA (Dixon Public Financing Authority) is a legally separate entity, which is a joint powers authority formed on October 24, 1979 between the City of Dixon and the former Dixon Redevelopment Agency. Although it is a component unit of the City of Dixon, it is a legally separate entity. The City Council serves as the Board of Directors, with the Mayor serving as Chair. City staff hold corresponding roles for the authority (City Manager is the Executive Director, City Clerk is the Secretary, City Attorney is authority's counsel, etc.). The only purpose of the authority is to serve as a conduit for debt issued by the City. These funds are managed by the Administrative Services Department.

Lease Financing Fund 275

The City of Dixon has issued lease revenue bonds to finance a series of projects over the years including Dixon City Hall, the Police Department and the Fire Station. It was determined that economies of scale could be achieved by packaging the three existing lease revenue bonds into a single refunding issue. Staff established the Lease Financing Fund 275 in 2012 to account for this refinancing. Development, impact fees have been insufficient to pay debt service in recent years with the economic slowdown requiring a transfer from the General Fund.

DPFA Reassessment Revenue Bond Fund 281

Fund 281 pays the 2013 refunded Assessment District Debt. The North First Street Assessment District collects assessments to pay debt service on the revenue bonds. The interest and principal payments on the North First Street Assessment District bonds are the sole security for the payment of the Reassessment Revenue Bonds, Series 2013.

These bonds are a limited obligation of the City of Dixon with the collection and transfer of assessments from the property owners in the assessment district to the fiscal agent of the Revenue bonds for payment of the debt service as the only responsibility. The City will initiate judicial foreclosure against any delinquent property owners on behalf of the district.

CITY OF DIXON
BUDGET OVERVIEW
DEBT SERVICE FUNDS CITY
AND DPFA (DIXON PUBLIC FINANCING AUTHORITY)

	LEASE FINANCING 275	DPFA REASSMT REV BOND 281	Total
FY 2018 SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING FUND BALANCE	-	1,251,746	1,251,746
July 17			
REVENUE	-	678,874	678,874
TRANSFERS	265,372	10,500	275,872
REVENUE & TRANSFERS	265,372	689,374	954,746
EXPENDITURES	265,372	612,017	877,389
ESTIMATED ENDING FUND BALANCE	-	1,329,103	1,329,103
FY 2019 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE	-	1,329,103	1,329,103
July 18			
REVENUES	-	678,309	678,309
TRANSFERS	267,995	10,000	277,995
REVENUE & TRANSFERS	267,995	688,309	956,304
AVAILABLE RESOURCES	267,995	2,017,412	2,285,407
APPROPRIATIONS	267,995	607,731	875,726
ESTIMATED ENDING FUND BALANCE	-	1,409,681	1,409,681

City of Dixon Budget FY 2018-19
FUND 275 - LEASE FINANCING FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
275-000-491100-0000	Transfer from General Fund	25,280	232,256	205,164	-
275-000-491410-0000	Transfer from Fire Capital	118,608	20,489	29,063	133,998
275-000-491420-0000	Transfer from Police Capital	51,576	3,419	12,634	53,599
275-000-491430-0000	Tsfr from City Facilities CIP	67,929	11,173	18,511	80,398
		263,393	267,337	265,372	267,995
275-200-550300-0000	Lease Interest	46,293	39,237	31,872	24,295
275-200-550400-0000	Lease Redemption	217,100	228,100	233,500	243,700
		263,393	267,337	265,372	267,995
FUND REVENUE		263,393	267,337	265,372	267,995
FUND EXPENDITURES		263,393	267,337	265,372	267,995

City of Dixon Budget FY 2018-19
FUND 281 - DPFA Reassessment Rev Bonds

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
281-000-401900-0000	Assessments	669,145	726,412	667,309	667,309
281-000-461600-0000	Interest Earned	2,940	4,577	11,565	11,000
281-000-491720-0000	Transfer from N First St AD	20,237	10,062	10,500	10,000
		<u>692,322</u>	<u>741,051</u>	<u>689,374</u>	<u>688,309</u>
281-000-527000-0000	Fiscal Agent Expense	10,006	9,837	10,300	10,300
281-000-550300-0000	Bond Interest	106,079	87,185	68,711	50,637
281-000-550400-0000	Bond Redemption	507,294	584,846	533,006	546,794
		<u>623,379</u>	<u>681,868</u>	<u>612,017</u>	<u>607,731</u>
FUND REVENUE		692,322	741,051	689,374	688,309
FUND EXPENDITURES		623,379	681,868	612,017	607,731

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Successor Agency Funds

On January 10, 2012, the City Council affirmed the City of Dixon as the “Successor Agency of the City of Dixon”. As of February 1, 2012, all redevelopment agencies in California were dissolved and no longer exist as public bodies. As a successor agency, the City will be responsible for winding down the affairs of the former Dixon Redevelopment Agency pursuant to state law. Under Community Redevelopment Law, successor agencies are given the authority, rights, powers, duties and obligations previously vested with the former Redevelopment Agency.

Assets of the former redevelopment agency including properties, leases, contracts, buildings, and equipment are transferred as of February 1, 2012 to the control of the Successor Agency. The law provides that actions of the Successor Agency will be monitored by a seven member Oversight Board.

The key Successor Agency responsibilities include the preparation of a Recognized Obligation Payment Schedule (ROPS) for each six month period of each fiscal year identifying the source of payment; the enforcement of all former redevelopment agency rights for the benefit of the taxing entities and to expeditiously dispose of assets and properties of the former redevelopment agency as directed by the Oversight Board.

Assembly Bill (AB 1484) made several substantive changes to the prior legislation dissolving California redevelopment agencies, more commonly referred to as Assembly Bill x 1 26 (ABX1 26). Some of the changes that had an impact on the Successor Agency budget are as follows:

1. AB 1484 required the Successor Agency to remit a residual balance to the Solano County Auditor-Controller by July 12, 2012 for the initial Recognized Obligation Payment Schedule period in the amount of \$495,330.66; and
2. The Successor Agency hired a licensed accountant to perform a “Due Diligence Review” of all housing and non-housing redevelopment agency and successor agency financial activities that transpired between January 1, 2011 and June 30, 2012.

As noted at the California Department of Finance website, under ABx1 26 and AB1484, successor agencies are directed to dispose of former redevelopment agency properties. Procedures are prescribed for properties with a governmental purpose and a non-governmental purpose.

Fund 740 Redevelopment Obligation Retirement Fund

The Successor Agency created the Redevelopment Retirement Trust Fund in its Treasury. Fund 740 – the RDA Obligation Retirement Fund has been created to comply with this provision. Successor Agencies are entitled to an administrative allowance not less than \$250,000 for any fiscal year, unless a lower amount has been stipulated by the California Department of Finance.

Fund 527 Low and Moderate Income Housing Asset Fund

AB X1 26 also required cities and counties that created a redevelopment agency to determine whether they wished to retain the housing assets and functions of their agency or transfer them to another public entity. On January 24, 2012, the City Council adopted Resolution No. 12-018 electing to retain the housing assets and functions. The Housing Successor Agency assets will be maintained in this fund.

Redevelopment Agency (Dissolved February 1, 2012)

AB X1 26 and AB X1 27 are two bills that were enacted on June 29, 2011 as part of the State of California (“State”) budget for fiscal year 2011-12. On July 18, 2011, the California Redevelopment Association (the “CRA”) and the League of California Cities filed a petition with the California Supreme Court (the “Court”), requesting the Court to review the constitutionality of AB X1 26 and AB X1 27 (*California Redevelopment Association, et al., v. Matosantos, et al.* (Case No. S194861)) (the “CRA Lawsuit”).

On December 29, 2011, the Court issued its opinion in the CRA Lawsuit. The Court largely upheld ABX1 26, which provides for the wind-down and dissolution of redevelopment agencies, and invalidated in its entirety ABX1 27, which provides for an alternative voluntary redevelopment program. As a result of the decision, all California redevelopment agencies, including the Agency, were dissolved as of February 1, 2012.

The descriptions of the previous Agency funds are provided for historical reference.

Fund 510 Redevelopment Fund

Tax increment was the primary funding source for the Redevelopment Agency. Tax Increment is created from the growth in property taxes after the agency is formed.

The primary purpose of the Agency is to prepare and carry out plans for improvement, rehabilitation and redevelopment of blighted areas within the City. There had been one project area within Dixon, which encompassed about one fourth of the City.

Fund 520 Low and Moderate Income Housing Fund

Section 333346 subdivision (c) of the California Health and Safety Code required the Agency project areas to deposit 20% of allocated tax increment revenues into a Low and Moderate Income Housing Fund. The 20% set aside funds first time homebuyer and rehabilitation loans and grants to increase the supply of low and moderate income housing.

CITY OF DIXON
BUDGET OVERVIEW
SUCCESSOR AGENCY FUNDS

	HOUSING SUCCESSOR AGENCY 527	RDA OBLIGATION RETIREMENT 740*	Total
FY 2018 SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING FUND BALANCE	78,008	258,742	336,750
July 17			
REVENUE	300	433,360	433,660
TRANSFERS	-	-	-
REVENUE & TRANSFERS	300	433,360	433,660
EXPENDITURES	-	438,376	438,376
ESTIMATED ENDING FUND BALANCE	78,308	253,726	332,034
FY 2019 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE	78,308	253,726	332,034
July 18			
REVENUES	-	361,422	361,422
TRANSFERS	-	-	-
REVENUE & TRANSFERS	-	361,422	361,422
AVAILABLE RESOURCES	78,308	615,148	693,456
APPROPRIATIONS	-	410,710	410,710
ESTIMATED ENDING FUND BALANCE	78,308	204,438	282,746

*Fund 740 is calculated with working capital rather than fund balance because it is a Private-Purpose Trust fund.

City of Dixon Budget FY 2018-19
FUND 527 - HOUSING SUCCESSOR AGENCY

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
527-000-460700-0000	Loan Principal	777	-	-	-
527-000-460800-0000	Interest Earned on Loans	27,719	-	-	-
527-000-461600-0000	Interest Earned	499	606	300	-
527-000-470100-0000	Unrealized Gain GASB 31	292	(413)	-	-
		29,288	193	300	-
527-000-529600-0000	Legal Services	7,745	-	-	-
527-000-529800-0000	Loans	-	30,000	-	-
		7,745	30,000	-	-
FUND REVENUE		29,288	193	300	-
FUND EXPENDITURES		7,745	30,000	-	-

City of Dixon Budget FY 2018-19
FUND 740 - RDA RETIREMENT OBLIGATION FUND

Account	Description	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
740-000-401200-0000	Secured Property Taxes	464,065	402,221	430,376	361,422
740-000-460700-0045	Bud's 2007 Principal	-	-	1,650	-
740-000-460800-0000	Interest Earnings on Loans	510	456	396	-
740-000-460800-0045	Int Earnings on Bud's Loan	1,201	1,030	938	-
740-000-461600-0000	Interest Earned	1,054	1,312	-	-
740-000-462600-0000	Sale of Property	-	64,029	-	-
740-000-470100-0000	Unrealized Gain GASB 31	980	(1,387)	-	-
		467,810	467,662	433,360	361,422
740-000-522400-0000	Consultants-Professional	20,500	7,400	1,000	-
740-000-523200-0000	Contract Serv - Audit	3,000	3,000	3,000	3,000
740-000-527000-0000	Fiscal Agent Expense	553	3,735	3,490	2,500
740-000-529600-0000	Legal Services	16,743	14,634	2,500	-
740-000-529800-0000	Loans	13,525	1,670	-	-
740-000-531800-0000	Pass-Through Agreements	-	160,000	-	-
740-000-550150-0000	Cost of Issuance	71,359	-	-	-
740-000-550300-0000	Bond Interest	90,446	41,647	39,109	33,184
740-000-550400-0000	Bond Redemption	-	-	245,000	255,000
740-000-560100-0000	Appraisals	2,750	-	-	-
740-000-590100-0000	Transfer to the General Fund	195,524	140,563	144,277	117,026
		414,401	372,649	438,376	410,710
FUND REVENUE		467,810	467,662	433,360	361,422
FUND EXPENDITURES		414,401	372,649	438,376	410,710

Appendix Section



Budget Resolution

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Gann / Appropriation Limit

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Cost Allocation & Transfers

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Investment Policy/Debt Schedule

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5 Year Capital Improvement Program

•

City Profile

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Glossary/Acronyms List

CITY OF DIXON RESOLUTION NO. 18-082
 SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. 18-001
 DPFA RESOLUTION NO. 18-001

RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2018-19 FOR THE CITY OF DIXON, THE SUCCESSOR AGENCY OF THE CITY OF DIXON AND THE DIXON PUBLIC FINANCING AUTHORITY (DPFA), IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH IN THIS RESOLUTION

WHEREAS, the City Manager has prepared, transmitted, and presented the Proposed FY 2018-19 aforementioned budgets to the City Council, Successor Agency Board, and Financing Authority Board for their consideration; and

WHEREAS, a budget workshop was held by the City/Agency/Authority on May 23, 2018. The City Council has completed an open public process to review the Proposed FY 2018-19 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 12, 2018, for the purpose of providing additional opportunity for Council and public discussion; and

WHEREAS, changes to the Proposed Budget have been identified and will be included in the Adopted Budget; and

WHEREAS, the City/Agency/Authority and their respective governing boards prepare and adopt the aforementioned budgets with the intent of providing for services and to carry out the program of services; and

WHEREAS, the Proposed Budget for FY 2018-19, as amended (Exhibit A by fund), proposes revenue and appropriations in the amounts as follows:

Fund	Revenue	Appropriations
General Fund ¹	19,955,152	20,215,658
GF- Sub Funds	2,150,792	2,050,728
Enterprise	10,899,287	11,439,114
Grants	153,325	190,636
Special Revenue	841,105	873,851
Capital Improvement	2,892,158	1,258,885
Special Assessment	1,690,677	1,866,679
Debt Service	956,304	875,726
Successor Agency	361,422	410,710
Total All Funds	\$ 39,900,222	\$ 39,181,988

¹ Includes one-time items of \$976,910

WHEREAS, in reviewing the 2017-18 budget and fund balances, staff has identified additional 2017-18 budget amendments (Exhibit B) and seeks Council authorization to make these changes; and

WHEREAS, depending on the cannabis public benefit fee revenue received may impact the budgeted transfer of one million dollars from Fund 107 for the street rehabilitation project in Fund 400, authorization is requested for an Inter-Fund loan not to exceed one million dollars (\$1,000,000) from the General Fund (100) to the Public Benefit Fund (107) to provide assistance with funding the street rehabilitation program and to be repaid no later than June 30, 2019.

NOW, THEREFORE BE IT RESOLVED, that the City Council/Agency/Authority does hereby approve the FY 2018-19 budgets as outlined in Exhibit A and incorporated herein and authorizes preparation of the final budget document, which shall be retained on file in the office of the City Clerk;

BE IT FURTHER RESOLVED, that the City Council's intent is to retain a designation for encumbrances for goods and services in an amount to be determined upon the final accounting as of June 30, 2017 and authorize the carryover of such appropriations to the ensuing fiscal year; and

BE IT FURTHER RESOLVED, that the carryover of capital appropriations for programs authorized in the FY 2017-18 Annual Budget in an amount to be determined upon the final accounting of June 30, 2018, is hereby authorized provided a request is made by the department/division responsible for the project. If the funding source becomes unavailable for a capital item, the authorization to purchase is automatically rescinded; and it is further noted that other funding sources budgets will reflect the commitments for funding as noted above; and

BE IT FURTHER RESOLVED, that the City Manager, in conjunction with individual department heads and the Deputy City Manager/Admin Services, is directed to control the departmental budgets at the departmental bottom line, and the City Manager is authorized to make line item modifications within each department budget. Said modifications shall be reported to the City Council/Agency Board/Authority Board and reflected in the Proposed Budget for the upcoming year; and

BE IT FURTHER RESOLVED, that an Inter-Fund loan not to exceed one million dollars (\$1,000,000) from the General Fund (Fund 100) to the Public Benefit Fund (107) to provide assistance with funding the street rehabilitation program in the event cannabis public benefit fee revenue received is insufficient at the time of the project commencement, to be repaid no later than June 30, 2019; and

BE IT FURTHER RESOLVED, that the FY 2017-18 estimated expenditures reflected in the Proposed Budget for FY 2018-19 constitute the City Manager's report to Council regarding the end of year budget review; and

BE IT FURTHER RESOLVED, that the additional FY 2017-18 budget amendments identified in Exhibit B are hereby approved by the City Council; and

RESOLUTION NO.: 18-082

RESOLUTION NO.: _____

DATE: _____

DATE: _____

BE IT FURTHER RESOLVED, that the Deputy City Manager/Administrative Services, through the City Manager, is hereby authorized to approve payment for goods and services received by the City Council/Agency/Authority in accordance with the approved budgets, ordinances, programs, and policies.

PASSED AND ADOPTED THIS 12th DAY OF JUNE 2018 BY THE FOLLOWING VOTES:

AYES: Bird, Hickman, Minnema, Pederson, Bogue

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST: CITY OF DIXON

Dianna Camara for
City Clerk

Tom Bogue
Mayor

ATTEST: SUCCESSOR AGENCY OF THE CITY OF DIXON

Dianna Camara for
Secretary

Tom Bogue
Chairperson

ATTEST: DIXON PUBLIC FINANCING AUTHORITY

Dianna Camara for
Agency Secretary

Tom Bogue
Chairperson

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City of Dixon

CITY OF DIXON
BUDGET OVERVIEW
FY2018 and FY2019

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund¹ 100	Contingency 101	Council Discretionary 102	Recreation 103
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2017	37,062,319	7,344,394	1,683,192	223,917	66
Estimated Revenue & Transfers	56,468,614	20,478,491	6,500	646,379	58,561
Total Projected Available Resources	93,530,933	27,822,885	1,689,692	870,296	58,627
Estimated Expenditures	56,314,175	19,739,450	678,571	598,571	58,627
Estimated Ending Fund Balance - June 30, 2018	<u>37,216,758</u>	<u>8,083,434</u>	<u>1,011,121</u>	<u>271,725</u>	<u>-</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2018	37,216,758	8,083,434	1,011,121	271,725	-
Proposed Revenue & Transfers	39,800,222	19,955,152	4,500	114,475	76,272
Total Projected Available Resources	77,016,980	28,038,586	1,015,621	386,200	76,272
Proposed Appropriations	39,200,638	20,215,658	450,000	115,000	76,272
Estimated Ending Fund Balance - June 30, 2019	<u>37,816,342</u>	<u>7,822,928</u>	<u>565,621</u>	<u>271,200</u>	<u>-</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2018 and FY2019

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund¹ 100	Contingency 101	Council Discretionary 102	Recreation 103
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2017	37,062,319	7,344,394	1,683,192	223,917	66
Estimated Revenue & Transfers	56,396,114	20,478,491	6,500	646,379	58,561
Total Projected Available Resources	93,458,433	27,822,885	1,689,692	870,296	58,627
Estimated Expenditures	56,449,416	19,739,450	678,571	598,571	58,627
Estimated Ending Fund Balance - June 30, 2018	<u>37,009,017</u>	<u>8,083,434</u>	<u>1,011,121</u>	<u>271,725</u>	<u>-</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2018	37,009,017	8,083,434	1,011,121	271,725	-
Proposed Revenue & Transfers	39,900,222	19,955,152	4,500	114,475	76,272
Total Projected Available Resources	76,909,239	28,038,586	1,015,621	386,200	76,272
Proposed Appropriations	39,181,988	20,215,658	450,000	115,000	76,272
Estimated Ending Fund Balance - June 30, 2019	<u>37,727,251</u>	<u>7,822,928</u>	<u>565,621</u>	<u>271,200</u>	<u>-</u>

RESOLUTION NO.: 18-082 General Fund includes one time items
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CITY OF DIXON
BUDGET OVERVIEW
FY2018 and FY2019

GENERAL FUND AND SUB FUNDS

	Community Support 105	Public Benefit 107	User Technology Fee 108	Planning 190	Equipment Replacement Reserve 820	Building Reserve 830
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	18,209	-	19,448	47,955	470,225	110,933
Estimated Revenue & Transfers	12,000	22,500	24,980	146,324	6,797	50,745
Total Projected Available Resources	30,209	22,500	44,428	194,279	477,022	161,678
Estimated Expenditures	17,000	135,241	29,338	145,443	39,000	48,500
Estimated Ending Fund Balance - June 30, 2018	<u>13,209</u>	<u>(112,741)</u>	<u>15,090</u>	<u>48,836</u>	<u>438,022</u>	<u>113,178</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	13,209	(112,741)	15,090	48,836	438,022	113,178
Proposed Revenue & Transfers	12,000	1,292,500	26,250	50,000	107,295	100,700
Total Projected Available Resources	25,209	1,179,759	41,340	98,836	545,317	213,878
Proposed Appropriations	12,000	1,173,850	29,606	50,000	144,000	-
Estimated Ending Fund Balance - June 30, 2019	<u>13,209</u>	<u>5,909</u>	<u>11,734</u>	<u>48,836</u>	<u>401,317</u>	<u>213,878</u>

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CITY OF DIXON
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GENERAL FUND AND SUB FUNDS

	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	PERS OPEB 841	GF & SUB FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2017	234,376	40,166	141,662	1,003,447	11,337,988
Estimated Revenue & Transfers	925	40,264	772	256,735	21,751,973
Total Projected Available Resources	235,301	80,430	142,434	1,260,182	33,089,961
Estimated Expenditures	85,936	-	-	-	21,575,678
Estimated Ending Fund Balance - June 30, 2018	<u>149,365</u>	<u>80,430</u>	<u>142,434</u>	<u>1,260,182</u>	<u>11,514,283</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2018	149,365	80,430	142,434	1,260,182	11,514,283
Proposed Revenue & Transfers	1,000	40,000	75,800	250,000	22,105,944
Total Projected Available Resources	150,365	120,430	218,234	1,510,182	33,620,227
Proposed Appropriations	-	-	-	-	22,266,386
Estimated Ending Fund Balance - June 30, 2019	<u>150,365</u>	<u>120,430</u>	<u>218,234</u>	<u>1,510,182</u>	<u>11,353,841</u>

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CITY OF DIXON
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ENTERPRISE FUNDS*

	Sewer Ops Reserve 303	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	Sewer Debt Service 308
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	-	81,396	2,997,466	1,750,814	508,761	-
Estimated Revenue & Transfers	-	81,408	4,818,929	10,955	52,500	171,055
Total Projected Available Resources	-	162,804	7,816,394	1,761,769	561,261	171,055
Estimated Expenditures	-	-	3,989,216	-	326,115	171,055
Estimated Ending Fund Balance - June 30, 2018	<u>-</u>	<u>162,804</u>	<u>3,827,178</u>	<u>1,761,769</u>	<u>235,146</u>	<u>-</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	-	162,804	3,827,178	1,761,769	235,146	-
Proposed Revenue & Transfers	355,325	-	4,583,047	11,000	50,000	172,126
Total Projected Available Resources	355,325	162,804	8,410,225	1,772,769	285,146	172,126
Proposed Appropriations	-	-	4,597,203	-	95,000	172,126
Estimated Ending Fund Balance - June 30, 2019	<u>355,325</u>	<u>162,804</u>	<u>3,813,022</u>	<u>1,772,769</u>	<u>190,146</u>	<u>-</u>

* Enterprise funds use Working Capital, rather than Fund Balance, which is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

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**CITY OF DIXON
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ENTERPRISE FUNDS*

	SRF Debt Service 309	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2017	1,592,394	2,602,363	713,713	(315,964)	1,577,166
Estimated Revenue & Transfers	3,576,638	871,694	566,194	3,123,294	1,874,251
Total Projected Available Resources	5,169,032	3,474,057	1,279,907	2,807,330	3,451,417
Estimated Expenditures	4,131,760	898,728	561,359	575,170	2,973,262
Estimated Ending Fund Balance - June 30, 2018	<u>1,037,272</u>	<u>2,575,329</u>	<u>718,548</u>	<u>2,232,160</u>	<u>478,156</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2018	1,037,272	2,575,329	718,548	2,232,160	478,156
Proposed Revenue & Transfers	1,721,738	586,350	5,725	12,787	2,173,947
Total Projected Available Resources	2,759,010	3,161,679	724,273	2,244,947	2,652,103
Proposed Appropriations	1,721,738	738,275	5,725	12,787	2,517,604
Estimated Ending Fund Balance - June 30, 2019	<u>1,037,272</u>	<u>2,423,404</u>	<u>718,548</u>	<u>2,232,160</u>	<u>134,499</u>

* Enterprise funds use Working Capital, rather than Fund Balance, which is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

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ENTERPRISE FUNDS*

	Water Ops Reserve 332	Water Capital Reserve 333	Water CIP 334	Water Capital Rehab 335	Transit 350	ENTERPRISE FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	313,650	370,149	(489,620)	(59,634)	371,774	12,014,429
Estimated Revenue & Transfers	211,122	3,030	10,358	740,042	794,764	16,906,234
Total Projected Available Resources	524,772	373,179	(479,262)	680,408	1,166,538	28,920,662
Estimated Expenditures	-	-	124	680,408	1,153,419	15,460,616
Estimated Ending Fund Balance - June 30, 2018	<u>524,772</u>	<u>373,179</u>	<u>(479,386)</u>	<u>(0)</u>	<u>13,119</u>	<u>13,460,046</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	524,772	373,179	(479,386)	(0)	13,119	13,460,046
Proposed Revenue & Transfers	-	-	5,000	701,518	876,049	10,899,287
Total Projected Available Resources	524,772	373,179	(474,386)	701,518	889,168	24,359,333
Proposed Appropriations	-	-	135	701,518	877,003	11,439,114
Estimated Ending Fund Balance - June 30, 2019	<u>524,772</u>	<u>373,179</u>	<u>(474,521)</u>	<u>(0)</u>	<u>12,165</u>	<u>12,920,219</u>

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GRANT FUNDS

	Home FTHB Loan Program 525	Used Oil Grant 550	Police Grants 560	CDBG 570	CDBG PTA Grant 572	GRANT FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	49,696	(1,304)	221,982	42,095	230,486	542,955
Estimated Revenue & Transfers	1,700	5,325	143,385	5,510	1,098,633	1,254,553
Total Projected Available Resources	51,396	4,021	365,367	47,605	1,329,119	1,797,508
Estimated Expenditures	51,397	4,021	264,985	1,200	1,256,157	1,577,760
Estimated Ending Fund Balance - June 30, 2018	<u>-</u>	<u>-</u>	<u>100,383</u>	<u>46,405</u>	<u>72,961</u>	<u>219,749</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	-	-	100,383	46,405	72,961	219,749
Proposed Revenue & Transfers	2,000	5,325	141,000	5,000	-	153,325
Total Projected Available Resources	2,000	5,325	241,383	51,405	72,961	373,074
Proposed Appropriations	-	5,325	182,311	3,000	-	190,636
Estimated Ending Fund Balance - June 30, 2019	<u>2,000</u>	<u>-</u>	<u>59,071</u>	<u>48,405</u>	<u>72,961</u>	<u>182,438</u>

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CITY OF DIXON

BUDGET OVERVIEW

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SPECIAL REVENUE FUNDS

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	479,020	-	21,417	-	3,144	503,580
Estimated Revenue & Transfers	435,667	200,000	44,277	-	-	679,944
Total Projected Available Resources	914,687	200,000	65,694	-	3,144	1,183,524
Estimated Expenditures	851,100	200,000	44,277	-	-	1,095,377
Estimated Ending Fund Balance - June 30, 2018	<u>63,587</u>	<u>-</u>	<u>21,417</u>	<u>-</u>	<u>3,144</u>	<u>88,147</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	63,587	-	21,417	-	3,144	88,147
Proposed Revenue & Transfers	431,671	322,984	78,950	7,500	-	841,105
Total Projected Available Resources	495,258	322,984	100,367	7,500	3,144	929,252
Proposed Appropriations	445,971	322,984	97,396	7,500	-	873,851
Estimated Ending Fund Balance - June 30, 2019	<u>49,287</u>	<u>-</u>	<u>2,971</u>	<u>-</u>	<u>3,144</u>	<u>55,401</u>

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**CITY OF DIXON
BUDGET OVERVIEW
FY2018 and FY2019**

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	CIP 400	Pardi Market Project 401	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	152,913	-	174	112,381	54,369	75,982
Estimated Revenue & Transfers	-	776,221	-	140,823	58,717	86,018
Total Projected Available Resources	152,913	776,221	174	253,204	113,086	162,000
Estimated Expenditures	-	650,651	-	29,063	12,634	20,140
Estimated Ending Fund Balance - June 30, 2018	<u>152,913</u>	<u>125,570</u>	<u>174</u>	<u>224,141</u>	<u>100,452</u>	<u>141,860</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	152,913	125,570	174	224,141	100,452	141,860
Proposed Revenue & Transfers	1,000,000	625,000	-	43,660	18,980	27,810
Total Projected Available Resources	1,152,913	750,570	174	267,801	119,432	169,670
Proposed Appropriations	100,000	625,000	-	142,442	59,932	82,509
Estimated Ending Fund Balance - June 30, 2019	<u>1,052,913</u>	<u>125,570</u>	<u>174</u>	<u>125,359</u>	<u>59,500</u>	<u>87,161</u>

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FY2018 and FY2019

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Public Works 440	Storm Drainage 450	Core Area Drainage 451	Trans- portation 460	Parkway Blvd. Overcrossing 461	Transit 470
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	311,233	(983,929)	(1,125)	3,445,889	16,625	(370,866)
Estimated Revenue & Transfers	23,882	336,037	1,125	377,254	1,139,470	72,703
Total Projected Available Resources	335,115	(647,892)	-	3,823,143	1,156,095	(298,163)
Estimated Expenditures	51,503	582,906	-	1,649,311	965,611	72,658
Estimated Ending Fund Balance - June 30, 2018	<u>283,612</u>	<u>(1,230,798)</u>	<u>-</u>	<u>2,173,832</u>	<u>190,484</u>	<u>(370,821)</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	283,612	(1,230,798)	-	2,173,832	190,484	(370,821)
Proposed Revenue & Transfers	7,320	283,541	-	104,050	160,462	74,780
Total Projected Available Resources	290,932	(947,257)	-	2,277,882	350,946	(296,041)
Proposed Appropriations	128,477	-	-	34,205	-	74,780
Estimated Ending Fund Balance - June 30, 2019	<u>162,455</u>	<u>(947,257)</u>	<u>-</u>	<u>2,243,677</u>	<u>350,946</u>	<u>(370,821)</u>

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CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Recreation 480	Recreation 481	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Construction 491	CFD 2015-1 Valley Glen II Construction 492	CIP FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	2,560,138	1,483,422	65,074	947,742	-	7,870,024
Estimated Revenue & Transfers	918,470	6,954	-	5,675	4,066,585	8,009,934
Total Projected Available Resources	3,478,608	1,490,376	65,074	953,417	4,066,585	15,879,958
Estimated Expenditures	437,303	-	-	914,766	4,066,585	9,453,131
Estimated Ending Fund Balance - June 30, 2018	<u>3,041,305</u>	<u>1,490,376</u>	<u>65,074</u>	<u>38,651</u>	<u>-</u>	<u>6,426,827</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	3,041,305	1,490,376	65,074	38,651	-	6,426,827
Proposed Revenue & Transfers	546,555	-	-	-	-	2,892,158
Total Projected Available Resources	3,587,860	1,490,376	65,074	38,651	-	9,318,985
Proposed Appropriations	11,428	112	-	-	-	1,258,885
Estimated Ending Fund Balance - June 30, 2019	<u>3,576,432</u>	<u>1,490,264</u>	<u>65,074</u>	<u>38,651</u>	<u>-</u>	<u>8,060,100</u>

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SPECIAL ASSESSMENTS - L&L

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	N.First Street 720	CFD 2013-1 Parklane 725	CFD 2015-1 Valley Glen II Debt 726	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2017	93,269	980,171	92,453	1,163,104	875,849	-	3,204,847
Estimated Revenue & Transfers	252,452	89,965	212,075	688,597	413,642	4,748,340	6,405,071
Total Projected Available Resources	345,721	1,070,136	304,528	1,851,701	1,289,491	4,748,340	9,609,918
Estimated Expenditures	323,781	262,539	64,338	711,618	404,077	4,204,736	5,971,089
Estimated Ending Fund Balance - June 30, 2018	<u>21,940</u>	<u>807,597</u>	<u>240,190</u>	<u>1,140,083</u>	<u>885,414</u>	<u>543,604</u>	<u>3,638,829</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS							
Estimated Beginning Fund Balance - July 2018	21,940	807,597	240,190	1,140,083	885,414	543,604	3,638,829
Proposed Revenue & Transfers	247,452	89,965	78,400	683,847	416,618	174,395	1,690,677
Total Projected Available Resources	269,392	897,562	318,590	1,823,930	1,302,032	717,999	5,329,506
Proposed Appropriations	244,401	254,009	101,978	667,249	416,647	182,395	1,866,679
Estimated Ending Fund Balance - June 30, 2019	<u>24,991</u>	<u>643,553</u>	<u>216,612</u>	<u>1,156,681</u>	<u>885,385</u>	<u>535,604</u>	<u>3,462,826</u>

RESOLUTION NO.: 18-082
 DATE: JUN 12 2018
 FY 2018 Adopted Budget

Exhibit A

RESOLUTION NO.: 18-001
 DATE: JUN 12 2018 Page 12

CITY OF DIXON
BUDGET OVERVIEW
FY2018 and FY2019

	Lease Financing 275	DPFA Reassmt. Rev Bond 281	DEBT SERVICE FUNDS TOTAL	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY2018 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2017	-	1,251,746	1,251,746	78,008	258,742	336,750
Estimated Revenue & Transfers	265,372	689,374	954,746	300	433,360	433,660
Total Projected Available Resources	265,372	1,941,120	2,206,492	78,308	692,102	770,410
Estimated Expenditures	265,372	612,017	877,389	-	438,376	438,376
Estimated Ending Fund Balance - June 30, 2018	<u>-</u>	<u>1,329,103</u>	<u>1,329,103</u>	<u>78,308</u>	<u>253,726</u>	<u>332,034</u>
FY2019 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2018	-	1,329,103	1,329,103	78,308	253,726	332,034
Proposed Revenue & Transfers	267,995	688,309	956,304	-	361,422	361,422
Total Projected Available Resources	267,995	2,017,412	2,285,407	78,308	615,148	693,456
Proposed Appropriations	267,995	607,731	875,726	-	410,710	410,710
Estimated Ending Fund Balance - June 30, 2019	<u>-</u>	<u>1,409,681</u>	<u>1,409,681</u>	<u>78,308</u>	<u>204,438</u>	<u>282,746</u>

RESOLUTION NO.: 18 - 082
DATE: JUN 12 2018
FY 2018 Adopted Budget

RESOLUTION NO.: 18 - 001
DATE: JUN 12 2018

2018-19 City of Dixon Budget Resolution

Exhibit B - 2017-18 Budget Amendments

Transfers

From	To	Amount
100-000-591190-0000 Trfr to Planning Agreements (190)	190-000-491100-0000 Transfer from General Fund	1 16,652
400-100-592200-0000 To Storm Drain Cap Proj	451-000-492400-0000 Transfer From Unrestricted CIP	1 1,125
400-100-592400-0000 To Transit Cap Projs	470-000-491750-0000 Transfer From Unrestricted CIP	1 45
305-300-591316-0000 Transfer to Sewer Mixed (316)	316-000-491305-0000 Transfer from Sewer O & M	2 267,128
310-000-591316-0000 Trfr to Sewer Mixed (316)	316-000-491310-0000 Transfer from Sewer O & M	2 185,632
305-300-591572-0000 Transfer to CDBG Rehab Grant	572-000-491305-0000 Transfer from Sewer O & M	3 89,941
	572-000-560150-1306 Construction-Sewer	3 89,941
331-000-591335-0000 Transfer to Water Cap Projects	335-000-491331-0000 Transfer from Water O & M	4 59,634
530-000-591531-0000 Transfer to RMRA (531)	531-000-491530-0000 Transfer from Gas Tax	5 200,000
530-500-592300-0000 Transfer to Transportation CIP	460-000-492800-0000 Transfer from Gas Tax	5 (200,000)
	401-000-560150-0000 Construction (Pardi Market)	6 550,551
	830-000-490100-0000 Transfer from General Fund	7 50,000
	841-000-490100-0000 Transfer from General Fund	7 250,000
Total FY 2017-18 Amendments		1,560,649

- ¹ Transfer requested to cover overdrawn cash balances
- ² Clean-up for WWTF account activity
- ³ Clean-up activity for South Jefferson Street sewer project
- ⁴ Projects in water went over-budget; transfers needed to cover costs
- ⁵ New RMRA fund set-up after budget adoption; transfer from Gas Tax needs to move to RMRA fund
- ⁶ Funds transferred to Pardi Market fund, not appropriated for construction
- ⁷ Correction to these funds to balance the transfers from the mid-year

RESOLUTION NO.: 18 - 082
 DATE: JUN 12 2018
 FY 2018 Adopted Budget

RESOLUTION NO.: 18 - 001
 DATE: JUN 12 2018

Gann/ Appropriation Limit

Article XIII B of the California Constitution was a ballot initiative adopted in 1980 and modified by Proposition 111 that passed in 1990 to limit the amount of tax proceeds state and local governments can spend each year. The limit is different for each agency and the limit changes each year. Each year's limit is based on the amount of tax proceeds authorized to be spent in fiscal 1978-1979 in each agency modified for changes in inflation and population in each subsequent year. The formula used in calculating the growth rate is:

- Percent (%) change in population +100/100 times either percent (%) change in per capita income +100/ 100 or change in non-residential assessments +100/100

The calculated rate times the previous appropriation limit equals the new appropriation limit. The California Department of Finance is mandated to notify each city of the population changes and the per capita personal income factor to be used in calculating the growth rate.

The City of Dixon's limit was calculated as follows:

CITY OF DIXON			
APPROPRIATION LIMIT			
FOR THE FISCAL YEAR ENDING JUNE 30, 2019			
A.	LAST YEAR'S LIMIT		\$ 31,429,529
B.	ADJUSTMENT FACTORS		
	Population	1.0113	
	Personal Income	<u>1.0367</u>	
	Total Adjustment Factors		1.048415
C.	ANNUAL DOLLAR ADJUSTMENT		1,521,652
D.	OTHER ADJUSTMENTS		
	Lost Responsibility		-
	Transfer to Private		-
	Transfer to Fees		-
	Assumed Responsibility		-
	Total Adjustments		-
E.	TOTAL ADJUSTMENTS		1,521,652
F.	LIMIT FOR FY 2018-19		\$ 32,951,181

The City of Dixon adopted this limit on June 12, 2018, per Resolution No. 18-078

Cost Allocation & Transfers

The City of Dixon uses a cost allocation plan to allocate costs to the various funds and departments throughout the organization.

City of Dixon Cost Allocation Factors

All costs are assigned to the department to which the costs are incurred; for example, all finance department staff are charged to the finance department. The costs for the staff are then allocated to the other departments and funds, which are supported by the finance department, based upon a plan prepared by an outside consultant that is updated biannually.

An additional part of the cost allocation process is the allocation of charges from central service overhead. These costs are calculated by a cost allocation plan prepared by a consultant.

In addition to the cost allocation there are a number of transfers some of which are for allocating costs and others are for the purposes of providing funding to various programs.

CITY OF DIXON BUDGET FY 2018-19
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2019	
Account	Description	Account	Description	Adopted	Purpose
100-000-491103-0000	Transfer from Recreation	103-179-590100-0000	Transfer to General Fund	18,787	Cost Allocation
100-000-491108-0000	Transfer from User Tec Fee	108-000-591100-0000	Transfer to General Fund	12,420	Interfund Loan Repayment
100-000-491305-0000	Transfer from Sewer O & M	305-300-590100-0000	Transfer to General Fund	413,297	Cost Allocation
100-000-491310-0000	Transfer from Sewer Impvmt (310)	310-100-590100-0000	Transfer to General Fund	32,362	Cost Allocation
100-000-491315-0000	Transfer from Sewer Rehab (315)	315-100-590100-0000	Transfer to General Fund	5,725	Cost Allocation
100-000-491316-0000	Transfer from Sewer Mixed (316)	316-100-590100-0000	Transfer to General Fund	287	Cost Allocation
100-000-491331-0000	Transfer from Water O&M (331)	331-000-590100-0000	Transfer to General Fund	184,065	Cost Allocation
100-000-491334-0000	Transfer from Water Capital (334)	334-000-590100-0000	Transfer to General Fund	135	Cost Allocation
100-000-491335-0000	Transfer from Water Rehab	335-100-591100-0000	Transfer to General Fund	2,018	Cost Allocation
100-000-491350-0000	Transfer from Transit O & M	350-300-590100-0000	Transfer to General Fund	89,040	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	410-100-590100-0000	Transfer to General Fund	8,444	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	420-100-590100-0000	Transfer to General Fund	6,333	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	430-100-590100-0000	Transfer to General Fund	2,111	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	440-100-590100-0000	Transfer to General Fund	18,477	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	460-100-590100-0000	Transfer to General Fund	14,205	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	480-100-590100-0000	Transfer to General Fund	1,428	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	481-100-590100-0000	Transfer to General Fund	112	Cost Allocation
100-000-491740-0000	Transfer from Successor Agency	740-000-590100-0000	Transfer to General Fund	117,026	Administration Charges
100-000-491530-0000	Transfer from Gas Tax	530-500-590100-0000	Transfer to General Fund	206,310	Street Maintenance/ Cost Allocation
100-000-491540-0000	Transfer from Traffic Safety	540-500-590100-0000	Transfer to General Fund	1,396	Cost Allocation
100-000-491600-0000	Transfer from L&L	600-600-590100-0000	Transfer to General Fund	3,000	Capital Outlay
100-000-491720-0000	Transfer from NFSAD	720-710-590100-0000	Transfer to General Fund	199	Cost Allocation
100-000-491820-0000	Transfer from Equip Replace	820-820-590100-0000	Transfer to General Fund	144,000	Capital Outlay
100-000-491830-0000	Transfer from Building Reserve	830-830-590100-0000	Transfer to General Fund	-	Capital Outlay
100-000-497600-0000	Transfer from CFD	651-610-590100-0000	Transfer to General Fund	4,563	Cost Allocation
100-000-497600-0000	Transfer from CFD	655-601-590100-0000	Transfer to General Fund	886	Cost Allocation
102-000-490101-0000	From Contingency (101)	101-000-597102-0000	To Council Discretionary (102)	50,000	General Plan Update
103-000-490100-0000	Transfer from the General Fund	100-000-590103-0000	Transfer to Recreation	18,672	Fund Balance/ General Fund Support
275-000-491410-0000	Transfer from Fire Capital	410-101-591275-0000	Transfer to Lease Financing	133,998	Debt Service
275-000-491420-0000	Transfer from Police Capital	420-100-591275-0000	Transfer to Lease Financing	53,599	Debt Service
275-000-491430-0000	Transfer from City Facilities CIP	430-100-590275-0000	To Lease Financing Fund 275	80,398	Debt Service
281-000-491720-0000	Transfer from N First St AD	720-700-591281-0000	Transfer to DPFA Reassess Rev Bond	10,000	Debt Service
305-000-491307-0000	Transfer from Equip Replacement	307-000-591305-0000	Transfer to Sewer O&M	95,000	Cap Outlay purchase

CITY OF DIXON BUDGET FY 2018-19
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2019	
Account	Description	Account	Description	Adopted	Purpose
307-000-491305-0000	Transfer from Sewer O&M	305-300-597307-0000	Transfer to Sewer Equip Replace	50,000	Equipment Replacement Set-Aside
308-000-491305-0000	Transfer from Sewer O&M	305-300-590900-0000	Transfer To DPFA Sewer (308)	172,126	Debt Service
309-000-491305-0000	Transfer from Sewer O&M	305-000-591309-0000	Transfer to SRF Debt Service	1,015,825	Debt Service
309-000-491310-0000	Transfer from Sewer CIP (310)	310-000-591309-0000	Transfer to SRF Debt Service	705,913	Debt Service
315-000-491305-0000	Transfer from Sewer O&M	305-300-591300-0000	Transfer To Sewer Rehab Projs	5,725	315-100
316-000-491305-0000	Transfer from Sewer O&M (305)	305-300-591316-0000	Transfer to Sewer Mixed (316)	9,519	316-100, 316-115
316-000-491310-0000	Transfer from Sewer CIP (310)	310-100-591316-0000	Transfer to Sewer Mixed (316)	3,268	316-100-316-115
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	701,518	Water Capital Projects
401-000-491100-0000	Transfer from General Fund	100-000-591400-0000	Transfer to Unrestricted CIP	625,000	401-115
470-000-491530-0000	Transfer from Gas Tax	530-500-590470-0000	Transfer to Transit CIP (470)	74,780	Interfund Loan Repayment
540-000-490100-0000	Transfer From General Fund	100-000-591540-0000	Transfer to Traffic Safety	56,000	Fund Balance/ General Fund Support
600-000-490100-0000	Transfer from General Fund	100-000-590300-0000	Transfer to L&L	83,180	Fund Balance/ General Fund Support
545-000-490100-0000	Transfer from General Fund	100-000-591545-0000	Transfer to CASp	7,500	Establish CASp Fund
820-000-490100-0000	Transfer from General Fund	100-000-597300-0000	Transfer to Equip Repl.	100,000	Reserve Set-Aside
830-000-490100-0000	Transfer from General Fund	100-000-590830-0000	Transfer to Building Reserve	100,000	Reserve Set-Aside
832-000-490100-0000	Transfer from General Fund	100-000-590832-0000	Transfer to Technology Replacement	40,000	Reserve Set-Aside
840-000-490100-0000	Transfer from General Fund	100-000-591840-0000	Transfer to PERS Stabilization	75,000	Reserve Set-Aside
841-000-490100-0000	Transfer from General Fund	100-000-591841-0000	Transfer to OPEB Reserve	250,000	Reserve Set-Aside
331-000-490101-0000	Transfer from GF Contingency	101-000-591331-0000	Transfer to Water Ops & Maint (331)	400,000	To cover Fund defecit
400-000-491107-0000	Transfer from Public Benefit	107-000-591400-0000	Transfer to Capital Projects	1,000,000	400-116
				7,203,647	

CITY OF DIXON RESOLUTION NO. 18-079

**RESOLUTION OF THE DIXON CITY COUNCIL APPROVING THE CITY'S
INVESTMENT POLICY FOR FY 2018-19**

WHEREAS, State law requires each City to annually adopt and maintain an investment policy for funds not required for the immediate needs of the City; and

WHEREAS, the City's investment advisor, PFM Asset Management LLC, has reviewed the policy and suggested changes have been incorporated into the investment policy; and

WHEREAS, the City's Investment Committee has reviewed these changes and affirms the need to update the policy.

NOW, THEREFORE BE IT RESOLVED, that the City of Dixon Statement of Investment Policy for FY 2018-19 attached hereto as Exhibit A is hereby approved.

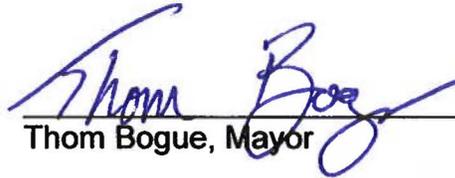
**PASSED AND ADOPTED THIS 12th DAY OF JUNE 2018 BY THE
FOLLOWING VOTE:**

AYES: Bird, Hickman, Minnema, Pederson, Bogue

NOES: None

ABSENT: None

ABSTAIN: None


Thom Bogue, Mayor

ATTEST:


Leticia I. Miguel, City Clerk

**CITY OF DIXON
STATEMENT OF INVESTMENT POLICY
Fiscal Year 2018-19**

Introduction

The City Council of the City of Dixon recognizes its responsibility to properly direct the investments of funds. The purpose of this policy is to provide guidelines for the investment of funds based upon prudent cash management practices and in conformity with all applicable statutes. In instances in which the Policy is more restrictive than Federal or State law, the Policy supersedes.

I. Investments Goals

The City's investment philosophy sets the tone for its policies, practices, procedures and objectives that control the investment function. The investment of funds will be guided by the primary goals of safety, liquidity, diversification, and reasonable market rate of return.

- Safety - the City will undertake investments in a manner that ensures the preservation of capital in the overall portfolio.
- Liquidity - the City will maintain sufficient cash and short-term investment instruments which together with projected revenues which will cover the City's cash flow needs
- Diversification - the investment portfolio will be diversified to avoid risk regarding specific security types or individual financial institutions.
- Reasonable Market Rate of Return - the investment portfolio will be designed to attain a market average rate of return through economic cycles that is consistent with the average maturity of its portfolio and the credit quality of its securities.

II. Standard of Prudence

The standard of prudence to be used by investment officials shall be the "prudent investor" standard and shall be applied in the context of managing an overall portfolio. The "prudent investor" standard states that:

"When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

III. Scope

The investment policy applies to all financial assets held by the City except employee deferred compensation plans, funds held in trust with the City with specific investments instructions, and any funds held in employee pension plans. The primary guiding investment policy for bond

proceeds will be dictated by the bond documents governing such funds as long as the documents are approved by the City Council or related governing board.

Investments representing bond proceeds must be held separately from the pooled investment funds when required by the bond indentures or when necessary to meet arbitrage regulations. If allowed by the bond indentures, or if the arbitrage regulations do not apply, investments representing bond proceeds will be held as part of the pooled investments. In addition, the City may also invest bond proceeds in the State LAIF bond proceeds program.

IV. Delegation of Authority

The City Council's primary responsibilities over the investment function includes establishing investment policies, annually reviewing such policies, reviewing quarterly investment reports issued by the Treasurer, authorizing bond documents and other unique financing transactions, and authorizing any deviations from the City's investment policies. The City Council hereby delegate(s) investment authority to the City Treasurer for a period of one year.

V. Investment Management

If the City has employed an external investment advisor to help manage the portfolio, the investment advisor shall be bound by the list of authorized securities outlined in this policy, the state and local laws and regulations that govern the investment activity of the City, and the following additional parameters.

- While it is understood that occasionally it may be in the best interest in its security portfolio, losses taken to increase the yield in the portfolio may only be taken if the increased yield results in the loss being recouped in one year or less. Credit-related losses on the other hand are taken to prevent potentially larger losses in the future. When possible, the investment manager will get prior approval of the City before taking credit-related losses. In any case, the City shall be notified as soon as possible about any credit losses in the portfolio.
- Securities that are downgraded by one or more rating agency to below the ratings required by this Policy do not have to be sold. However, the investment advisor will immediately notify the City of the downgrade. The advisor will prepare a credit report on the downgraded security and forward it to the City.

While the City entrusts its investment portfolio to an advisor, the City retains the right to ultimately make the decisions on how to invest its monies.

Evaluation of Investment Performance

As indicated previously, it is the City's policy to achieve a market rate of return on public funds while minimizing risks and preserving capital. In evaluating the performance of the City's portfolio, the City shall establish an appropriate performance benchmark and compare the total return of its portfolio to the total return of the benchmark.

Authorized Financial Dealers and Institutions

The City shall maintain a list of authorized broker/dealers and financial institutions, which are approved for investments purposes, and it shall be the policy of the City to purchase securities only from those authorized institutions or firms. All financial institutions which desire to become qualified bidders for investment transactions must supply the Treasurer with proof of FINRA registration and a statement certifying that the institution has reviewed the California Government Code Section 53600 *et seq.* and the City's Investment Policy and that all securities offered to the City shall comply fully and in every instance with all provisions of the California Government Code.

If a third party investment advisor is authorized to conduct investment transactions on the City's behalf, the investment advisor may use its own list of approved broker/dealers and financial institutions for investment purposes.

VI. Restrictions on Allowable Investments

The maximum maturity of any specific investment will not exceed the maturity limit established by this policy or expressly permitted by the City Council. State statutory limits will be followed unless the City maturity limits are more restrictive. The term of any investment may not exceed five years without express authority from City Council received at least 90 days preceding purchasing the investment.

The investments made by the City will have the quality standards set forth by the Government Code. This policy sets forth investment quality standards that may be higher than those in the Government Code. When a difference in quality standard occurs, the higher quality standard will be adhered to. The Investment Committee may periodically establish higher quality standards than those set by this policy when it is believed such standards will be beneficial to the City.

The City Treasurer will maintain sufficient liquidity in cash and short term investments which together with projected revenue receipts will meet the cash flow requirements of the City for the upcoming six (6) months. To the extent possible, longer term investment maturities will be spaced so that a portion of such investments mature each year to cover unanticipated emergencies.

All bank deposits will be FDIC insured or deposited with institutions which comply with the State collateral requirements for public funds. Certificate of deposits will not be placed with an institution once it has received a cease and desist order from any bank regulatory agency.

VII. General Portfolio Allowable Investments with Quality and Limit Guidelines

The California Government Code sections 53600 *et seq.* govern the allowable investments a local government agency can enter into. The Government Code requirements are a starting point for establishing the City quality standards, percentage limits and maturity levels. Presently, this policy exceeds the standards set forth by the State. In the event the Government Code becomes more restrictive than this policy, the Government Code restrictions shall prevail. Where this Policy specifies a percentage limitation for a particular security type or issuer, that percentage is applicable at the time the security is purchased. Credit criteria listed in this section refers to the credit rating at the time the security is purchased.

9. Certificates of Deposit (Time Deposits/Non-Negotiable Certificates of Deposits)—
Government Code 53630 et seq
Quality: Top 25% of peer group as independently rated
Maximum Percentage of Portfolio: 30%
Issue Limit: \$250,000
Collateral: federally insured or 102% US Treasuries
Maturity limit: 5 years

10. Negotiable Certificates of Deposit (CDs) —Government Code 53601(i)
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by an NRSRO for issues one year or less. Eligible investments shall be rated in a rating category 'A' or its equivalent or higher by an NRSRO for issues longer than one year.
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years

11. Medium-Term Notes (Corporate Obligations) —Government Code 53601(k)
Quality: Eligible investments shall be rated in a rating category of 'A' or its equivalent or higher by an NRSRO.
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years

12. Supranationals (IBRD, IFC, and IADB) —Government Code 53601(q)
Quality: Eligible investments shall be rated in a rating category of 'AA' or its equivalent or higher by an NRSRO.
Maximum Percentage of Portfolio: 30%
Maturity Limit: 5 years

13. Mortgage-Backed and Asset-Backed Securities—Government Code 53601(o)
Quality: Eligible investments shall be rated in a rating category of 'AA' or its equivalent or higher by an NRSRO.
Maximum Percentage of Portfolio: 20% Issuer limit: 5%
Maturity Limit: 5 years

14. Money market mutual funds—Government Code 53601(l)
Quality: Highest letter and numerical rating provided by at least two NRSROs or managed by an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of (\$500,000,000)
Portion of Portfolio: 20%
Other restrictions: *No back load funds* and must be composed of instruments permitted by the Government Code.
Maturity limit: None

VIII. Prohibited Investment Transactions and Derivatives

The Government Code specifically prohibits certain types of investment instruments for municipalities. In addition to those prohibitions, the following investments are not permitted: reverse repurchase agreements, non-agency collateralized mortgage obligations, commodities, common stock, corporate bonds of more than 5 years, first mortgages or trust deeds (except for loans done through the HUD CDBG loan programs) and foreign currency.

IX. Safekeeping and Delivery of Securities

All investment transactions of the City will be conducted using standard delivery versus payment procedures. Third party safekeeping is required for all investments. However a banking institution may use its trust department for safekeeping of investments as long as the securities are held in the City's name.

The City will utilize a third party custodian for the holding of investments. A financial institution which sells investment instruments to the City may have its trust department hold such investments as long as the instruments are held in the City's name. Custodian banks will be selected on the basis of their ability to provide services for the City's account and the competitive pricing of their safekeeping related services.

X. Reporting

Each quarter, the Treasurer will submit a report to the City Council indicating the portfolio is in compliance with the adopted investment policy, or manner in which the portfolio is not in compliance. It should also be stated that the City has the ability to meet its investment pool's expenditure requirements for the next six months, or provide an explanation as to why insufficient funds may not be available. Additional detailed information as required by law including, but not limited to:

- * the type of investment
- * the issuer of the investment
- * maturity date
- * coupon, discount and/or yield rate
- * par amount, dollar amount invested and market value of the investment
- * percentage of the portfolio represented by each investment

XI. Internal Controls

The City Council, after considering the recommendations of the Investment Committee, is responsible for establishing and maintaining an internal control structure designed to ensure that the financial assets of the City of Dixon are protected from loss, theft, negligence, over-reliance on a single employee for investment decisions, controls transactions and recording and reporting.

XII. Conflicts of Interest

Elected officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment function or which may impair their ability to make impartial investment decisions. Employees and investment officials shall subordinate their personal investment transactions to those of the City.

XIII. Policy Review

The policy shall be reviewed annually by the City's Investment Committee and any modifications made thereto must be approved by the Committee and the City Council.

XIV. Glossary of Terms

Terms that are used in this Policy or frequently used in connection with the investments made by public agencies are defined in the attached Appendix.

APPENDIX - GLOSSARY OF TERMS

Accrued Interest - Interest earned but not yet received.

Active Deposits - Funds which are immediately required for disbursement.

Amortization - An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.

Arbitrage – Transactions by which securities are bought and sold in different markets at the same time for the sake of the profit arising from a yield difference in the two markets.

Asked Price - The price a broker dealer offers to sell securities.

Bankers Acceptance (BA) - A draft or bill or exchange accepted by a bank or a trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

Basis Point - One basis point is one hundredth of one percent (.01%).

Bid Price - The price a broker dealer offers to purchase securities.

Bond - A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Book Value - The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.

Broker - A broker brings buyers and sellers together for a commission. He does not take a position.

Callable Securities – Bonds that the issue has the right to redeem prior to maturity under certain, specified conditions.

Certificate of Deposit - A deposit insured by the FDIC at a set rate for a specified period of time.

CMO's – abbreviation for collateralized mortgage obligations a type of debt security that repackages and directs the payments of principal and interest from a collateral pool to different types and maturities of securities.

Collateral - Securities, evidence of deposit or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public monies.

Commercial Paper – Short-term, negotiable unsecured promissory notes of corporations.

Corporate Notes - Obligations issued by corporations bearing interest and return of principal at maturing.

Coupon - The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

Credit Analysis - A critical review and appraisal of the economic and financial conditions or of the ability to meet debt obligations.

Current Yield - The interest paid on an investment expressed as a percentage of the current price of the security.

Custody (Safekeeping) - A banking service that provides safekeeping for the individual securities in a customer's investment portfolio under a written agreement which also calls for the bank to collect and pay out income, to buy, sell, receive and deliver securities when ordered to do so by the principal.

Dealer - A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

Debenture - A bond secured only by the general credit of the issuer.

Delivery Versus Payment - There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is the delivery of securities with an exchange of money for the securities. Delivery versus receipt is the delivery of securities with an exchange of a signed receipt for the securities.

Discount - The difference between the cost of a security and its value at maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Discount Securities - Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (e.g., U. S. Treasury Bills).

Diversification - Dividing investment funds among a variety of securities offering independent returns and risk profiles. The technique is used to minimize risk to the City's portfolio.

Fannie Mae - Trade name for the Federal National Mortgage Association (FNMA), a U. S. sponsored corporation.

Federal Deposit Insurance Corporation (FDIC) - A federal agency that insures bank deposits, currently up to \$250,000.

Federal Funds Rate - The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

Federal Home Loan Banks (FHLB) - The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis a vis member commercial banks.

Federal Reserve System - The central bank of the U.S. which consists of a seven member Board of Governors, 12 regional banks, and 5,700 commercial banks that are members.

Fed Wire - A wire transmission service established by the Federal Reserve Bank to facilitate the transfer of funds through debits and credits of funds between participants within the Fed system.

Freddie Mac - Trade name for the Federal Home Loan Mortgage Corporation (FHLMC), a U.S. sponsored corporation.

Ginnie Mae - Trade name for the Government National Mortgage Association (GNMA), a direct obligation bearing the full faith and credit of the U. S. Government.

IADB – abbreviation for Inter-American Development Bank, an international organization that is the largest source of development financing for Latin America and the Caribbean.

IBRD – International Bank for Reconstruction and Development

IFC – International Finance Corporation

Inactive Deposits - Term no longer in use. It has been replaced with “funds not required for the immediate needs of the City.”

Interest Rate - The annual yield earned on an investment, expressed as a percentage.

Investment Agreements - An agreement with a financial institution to borrow public funds subject to certain negotiated terms and conditions concerning collateral, liquidity and interest rates.

Investment Committee – A committee established by the City Council to oversee the City’s investment program. It is made up of one Councilmember, the City Treasurer, the City Manager, and the Finance Director.

Liquidity - Refers to the ability to rapidly convert an investment into cash. A liquid asset is one that can be converted easily and rapidly to cash without a substantial loss of value.

Local Government Investment Pool - The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment. In California, the pool is called the Local Agency Investment Fund (LAIF).

Market Value - The price at which a security is trading and could presumably be purchased or sold.

Mark-to-Market – Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation. Adjustment is required under GASB #31 for reporting purposes.

Maturity - The date upon which the principal or stated value of an investment becomes due and payable.

Money Market - The market in which short-term debt instruments (bills, commercial paper, bankers acceptances, etc.) are issued and traded.

Mutual Funds – An investment company that pools money and can invest in a variety of securities, including fixed-income securities and money market instruments.

Par Value – The amount of principal which must be paid at maturity. Also referred to as the face amount of the bond, normally quoted in \$1,000 increments per bond.

Perfected Delivery - Refers to an investment where the actual security or collateral is held by an independent third party representing the purchasing entity.

Portfolio - Collection of securities held by an investor. The purpose of a portfolio is to reduce risk by diversification.

Primary Dealer - A group of government securities dealers that submit daily reports of market activity and security positions held to the Federal Reserve Bank of New York and are subject to its informal oversight.

Principal – The face value or par value of a debt instrument, or the amount of capital invested in a given security.

Prudent Investor Standard – A standard of conduct where a person acts with care, skill, prudence and diligence when investment, reinvesting, purchasing, acquiring, exchanging, selling, and managing funds. The test of whether the standard is being met is if a prudent person acting in a similar situation would engage in similar conduct to ensure that investments safeguard principal and maintain liquidity.

Purchase Date - The date in which a security is purchased for settlement on that or a later date.

Rate of Return - The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Rating – The designation used by investor services to rate the quality of a security's creditworthiness.

Repurchase Agreement (REPO) - A transaction where the seller (bank) agrees to buy back from the buyer (city) the securities at an agreed upon price after a stated period of time. The buyer in effect lends the seller money for the period of this agreement, and the terms of the agreement are structured to compensate the buyer for this.

Risk - Degree of uncertainty of return on an asset.

Safekeeping - See Custody.

Secondary Market - A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities and Exchange Commission (SEC) - Agency created by Congress to protect investors in securities transactions by administering securities legislation.

Settlement Date - The date on which a trade is cleared by delivery of securities against funds.

Treasury Bills - U. S. Treasury Bills which are short-term, direct obligations of the U. S. Government issued with original maturities of 13 weeks, 26 weeks, and 52 weeks; sold in minimum amounts of \$10,000 in multiples \$5,000 above the minimum. Issued in book entry form only. T-bills are sold on a discount basis.

Treasury Bond - Long-term U. S. Treasury securities having initial maturities of more than 10 years.

Treasury Notes - Intermediate-term coupon bearing U. S. securities having maturities from one year to ten years.

Underwriter – A dealer that purchases a new issue of municipal securities for resale

Weighted Average Maturity (WAM) – The average maturity of all the securities that comprise a portfolio that is typically expressed in days or years.

Yield - The rate of annual income return on an investment, expressed as a percentage. It is obtained by dividing the current dollar income by the current market price of the security.

Yield to Maturity - The rate of income return on an investment, minus any premium above par or plus any discount with the adjustment spread over the period from the date of the purchase to the date of maturity of the bond.

Yield Curve - The yield on bonds, notes or bills of the same type and credit risk at a specific date for maturities up to thirty years.

CITY OF DIXON
Outstanding Debt Descriptions

Dixon Public Financing Authority Lease Agreement (Fund 275)

Issued:	\$2,786,300 in December 2011	Outstanding 6/30/18:	\$ 817,300
Purpose:	To refund the 1981, 1996, and 1997 Lease Revenue Bonds. The 1981 bonds were issued to finance Dixon City Hall. The 1996 bonds are a refunding of 1990 bonds originally issued to construct the Police Station building. The 1997 bond proceeds were used to construct the Dixon Fire Station No. 1.	2019 Principal Due:	\$ 243,700
Debt Payments:	Semi-annually in April and October for principal and interest	Maturity Date:	October 2021

Dixon Public Financing Authority Reassessment Revenue Refunding Bonds, Series 2013 (Fund 281)

Issued:	\$3,798,902.45 in August 2013	Outstanding 6/30/18:	\$ 1,694,368
Purpose:	To refund and defease the 1998 Senior Lien Reassessment Revenue Bonds, Series A and the 1998 Junior Lien Reassessment Revenue Bonds, Series B. The Senior and Junior Lien Bonds were used to purchase Limited Obligation Refunding Improvement Bonds, North First Street Assessment District and Limited Obligation Refunding Improvement Bonds, West A Street Assessment District. Original bonds were issued to finance improvements in districts.	2019 Principal Due:	\$ 546,794
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:	September 2020

State Revolving Fund Loan (Fund 309)

Issued:	\$28,449,482.37 Construction completed June 27, 2017	Outstanding 6/30/18:	\$ 27,244,837
Purpose:	To construct the Wastewater Treatment Facility	2019 Principal Due:	\$ 1,204,086
Debt Payments:	Annually in December for Principal and Interest	Maturity Date:	September 2020

City of Dixon 2012 Sewer Refunding Revenue Bonds (Fund 308)

Issued:	\$1,360,700 in December 2011	Outstanding 6/30/18:	\$ 486,400
Purpose:	To refund the 1996 certificates of participation issued for the purpose of financing the improvement, betterment, renovation, and expansion of City municipal wastewater enterprise facilities.	2019 Principal Due:	\$ 158,400
Debt Payments:	Semi-annually in March and September for principal and interest	Maturity Date:	March 2021

City of Dixon Community Facilities District No. 2013-1 (Parklane) Special Tax Bonds, Series 2015 (Fund 725)

Issued:	\$7,670,000 in September 2015	Outstanding 6/30/18:	\$ 7,630,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2019 Principal Due:	\$ 50,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:	September 2045

City of Dixon Community Facilities District No. 2015-1 (Valley Glen II) Special Tax Bonds, Series 2017 (Fund 726)

Issued:	\$4,770,000 in September 2017	Outstanding 6/30/18:	\$ 4,770,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2019 Principal Due:	\$ 40,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:	September 2047

Dixon Redevelopment Successor Agency 2015 Tax Allocation Refunding Bonds (Fund 740)

Issued:	\$2,355,000 in December 2015	Outstanding 6/30/18:	\$ 1,730,000
Purpose:	To refund the 1995 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2019 Principal Due:	\$ 255,000
Debt Payments:	Semi-annually in March and September	Maturity Date:	September 2024

RESOLUTION NO. 18 - 081

**RESOLUTION OF THE CITY OF DIXON ADOPTING THE
5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FOR FISCAL YEARS 2018/19 THROUGH 2022/23**

WHEREAS, the City's 5-year CIP is the primary tool used to identify projects, funding sources, and schedule implementation; and

WHEREAS, the Planning Commission adopted a Resolution on May 15, 2018 finding the City of Dixon 5-year CIP for Fiscal Years 2018/19 through 2022/23 conforms with, furthers the interests of, and helps implement the goals, objectives, and programs of the General Plan; and

WHEREAS, a comprehensive 5-year CIP for Fiscal Years 2018/19 through 2022/23 has been prepared and submitted to the City Council as summarized in Exhibit A.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DIXON THAT:

1. The 5-year CIP for Fiscal Years 2018/19 through 2022/23 is hereby adopted.
2. Project funding for the specific projects will be contained in various annual capital improvement budgets.
3. The environmental review will be completed for each project at the proper time per California Environmental Quality Act (CEQA) Guidelines.

PASSED AND ADOPTED THIS 12th DAY OF JUNE 2018 BY THE FOLLOWING VOTE:

AYES: Bird, Hickman, Minnema, Pederson, Bogue

NOES: None

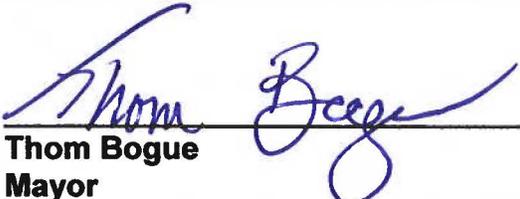
ABSENT: None

ABSTAIN: None

ATTEST:



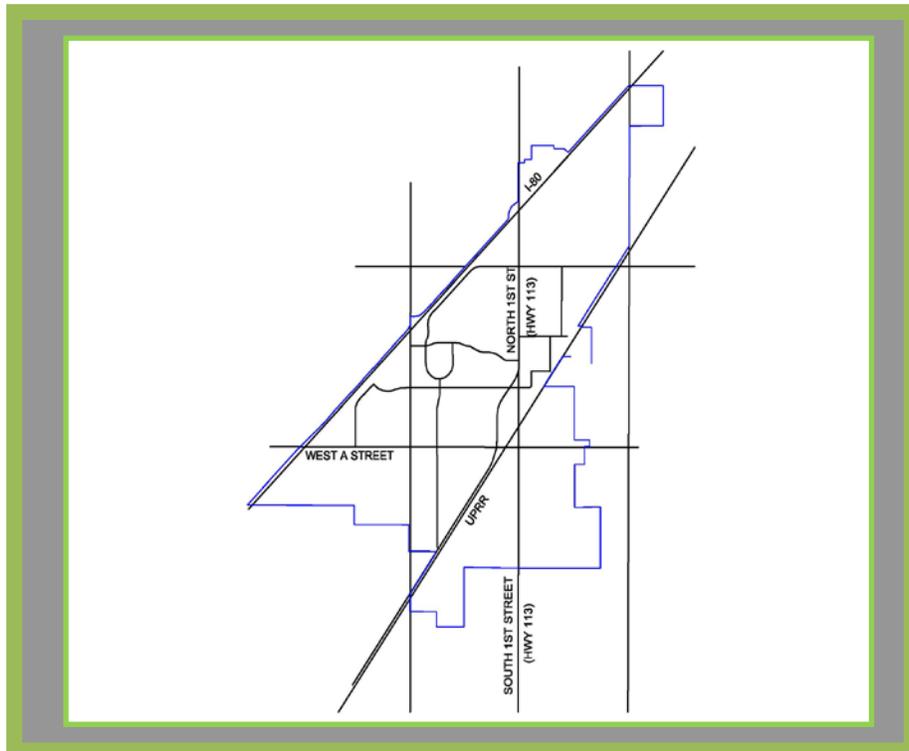
Leticia I. Miguel
City Clerk



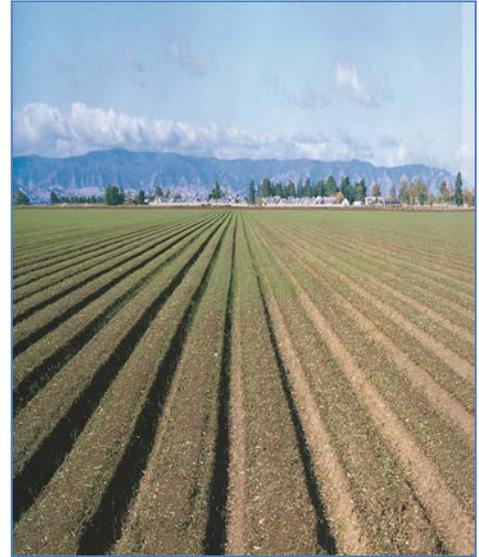
Thom Bogue
Mayor



About Dixon



Tucked in amidst the agriculture belt along the Interstate 80 corridor between San Francisco and Sacramento lies the community of the City of Dixon. Offering a great place for travelers to stop for a roadside break, but more so a community of neighborhoods great for small businesses, and families alike. The picturesque parks, excellent schools, and a mild climate, surrounded by open spaces offers limitless possibilities and make Dixon [“ideally situated”](#) for growth.



A little bit of Dixon’s history – a timeline

- 1852 – the Gold Rush Days
 - First settlement in 1852 by Elijah S. Silvey
 - Silvey opened a “half-way house” as an alternate to creating his fortune, rather than panning and digging
 - By 1865, the community of Silveyville was established with a population of 150
- 1870 – Relocation
 - Under the leadership of a local minister, Thomas Dickson, and the help of a cabinet maker, Peter Timm, the residents relocated to a site closer to railroad tracks while the California Pacific Railroad tracks were underway, today known as the Downtown Dixon area
 - Dickson donated 10 acres of his land and the city became named Dicksonville
- 1872 – Name change - first shipment by rail arrives and was mislabeled as “Dixon”
- 1878 – Dixon becomes incorporated as a City, March 30th
- 1883 – Fire (and gusty winds) nearly levels town
- 1885 – Horseracing and baseball among the favorite pastimes
 - Dixon Driving Park Association purchases 20 acres for horse racing and pavilion, later to become the May Fair grounds
 - May Fair grounds – the longest running fair in the state of California
- 1892 – Earthquake – severe damage to brick buildings; two fires averted quickly due to new fire hydrants
- 1899 – Capital Hotel opens on First and A Streets
- 1908 – Dawson’s Cigar Store first to serve beer in Dixon
- 1909 – Dixon Chamber of Commerce established; May Day Fair celebrations begin first weekend of May
- Early 1900’s – Dixon also known as “The Dairy City”

- 1919 – Dixon “Milk Farm” emerged; Karl A. Hess relocated his farm and cabin rentals near Currey road offering travelers a fun and inexpensive stop
- 1930 – Dixon was considered a candidate for a University of California campus, but lost out to the then Davisville
 - Nearby UC Davis - known worldwide not just for its research and agriculture, but also for achievements in medicine, law and environmental sciences
- 1940’s and 50’s – Dixon becomes known as Lambtown because of sheep productions
 - Superior Farms purchased Marks Meats in the 1980’s and is a major employer in Dixon
 - Lambtown festival held annually at fairgrounds since the 80’s

Today’s Community

Dixon is a working class community of over 18,000 committed to family values, balanced growth, and is regarded as a wonderful place to raise children. The historic town center and May Fair fairgrounds are symbolic of Dixon’s small town charm, agricultural history, and healthy business climate. The local economy embodies farming and agriculture, but it’s an emerging 21st century community with a rapidly diversifying tax base. Wal-Mart, Ace Hardware, Cardinal Health, Dixon Canning, Altec Industries, and Gymboree have all established major facilities in the community. The 600 acre Northeast Quadrant is being equipped with water so as to be “Shovel Ready” to attract interest in research, development, retail, office, and manufacturing.

The City of Dixon offers a unique combination of an outstanding location, safe environment, desirable housing, excellent schools, friendly people and a town with strong community values. Dixon can be best characterized as a progressive city that seeks excellent development, with a desire to maintain and enhance those “quality of life” characteristics that are part of its history and agricultural heritage. Dixon is located in the northeast portion of Solano County 19 miles southwest of Sacramento and 70 miles northeast of San Francisco. In this ideal location, Dixon enjoys convenient access to the San Francisco Bay Area, Sacramento and Lake Tahoe, and to institutions of higher learning such as the University of California, Davis and the California State University, Sacramento.



Dixon collaborates extensively with other local governmental entities, such as Solano County, the Dixon Unified School District, the Library District, the Dixon Mayfair, Solano Irrigation District, a Regional Fire District, several drainage districts and assessment districts to ensure that Dixon includes a variety of community services and amenities that allow its residents to proudly-call Dixon their home.

The Dixon Mayfair provides a family-fun annual event for both Dixon community members and visitors. This fair is the State’s longest running fair having began in 1876, and provides

traditional country fair activities such as livestock exhibits, judging, entertainment and concessions.

Government

Dixon is a General Law City that is governed by a five member City Council including a directly elected Mayor. The Councilmembers are district elected while the Mayor is selected citywide. All serve overlapping four year terms. The City Treasurer is also an elected position with a four year term.

The City Council appoints both the City Manager and the City Attorney, who both serve at the pleasure of the Council. The City Manager has the authority to appoint all other Department Heads subject to the ratification of the City Council. The City Manager oversees a full service City with a workforce of approximately 110 FTEs and a current General Fund Budget of approximately \$20.22 million.

The City provides a full range of services ranging from police and fire protection to public works, water and wastewater services and an active parks and recreation program. The City provides its services through a number of areas, including City Clerk, Community Development, Economic Development, Engineering, Finance, Fire, Human Resources, Police, Public Works, and Recreation and Community Services. The City also operates a Senior Center and a public transportation system.

POPULATION (2017) \$20,202
MEDIAN HOUSEHOLD INCOME (2016)

City of Dixon	\$72,383
Solano County	\$69,227
State of California	\$63,783
U.S.	\$55,322

TRAFFIC (2016)

I-80	128,000 ADT
Hwy 113 (N. 1 ST St)	18,900 ADT
West A / I-80	11,400 ADT
Pitt School Rd. / I-80	12,400 ADT



Education

Dixon offers the following levels of education:

High schools

- Dixon High
- Maine Prairie High School (continuation school)

Middle schools

- C.A. Jacobs Intermediate
- Dixon Montessori Charter School (DMCS)
- Neighborhood Christian Middle School

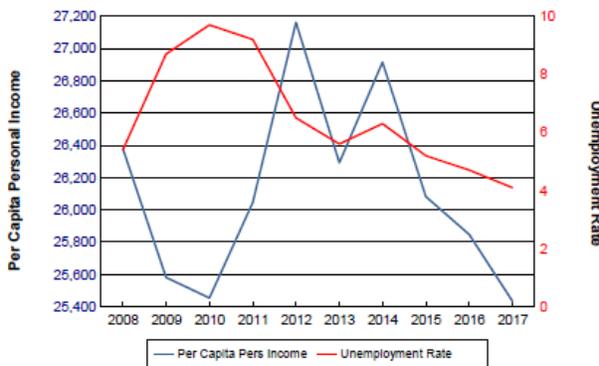
Elementary schools

- Anderson
- Gretchen Higgins
- Tremont
- Neighborhood Christian School
- Dixon Montessori Charter School (Located at the former Silveyville site)
- Head Start program (shares Silveyville site with DMCS)

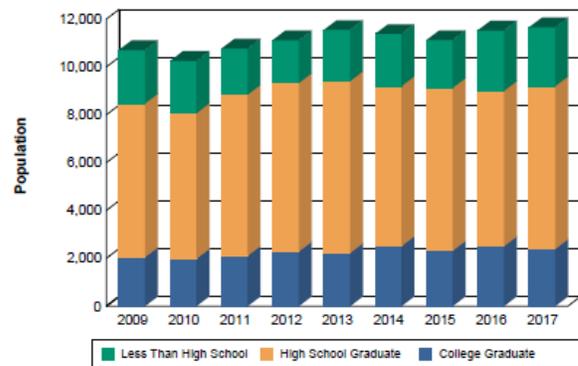
THE CITY OF DIXON DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2008	17,486	\$461,277	\$26,380	5.4%			
2009	17,535	\$448,567	\$25,581	8.7%	32.0	79.2%	19.2%
2010	17,605	\$448,135	\$25,455	9.7%	32.7	78.7%	19.4%
2011	18,282	\$476,173	\$26,046	9.2%	32.3	82.1%	19.8%
2012	18,449	\$501,112	\$27,162	6.5%	32.5	83.9%	20.8%
2013	19,005	\$499,679	\$26,292	5.6%	33.7	81.5%	19.3%
2014	19,029	\$512,166	\$26,915	6.3%	34.1	80.8%	22.1%
2015	19,018	\$496,039	\$26,082	5.2%	31.7	82.0%	20.9%
2016	19,298	\$498,802	\$25,847	4.7%	34.1	78.1%	21.8%
2017	19,298	\$490,855	\$25,435	4.1%	34.0	78.9%	20.6%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

Population: California State Department of Finance. Unemployment Data: California Employment Development Department
 2000-2009 Income, Age, and Education Data: ESRI - Demographic Estimates are based on the last available Census. Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries
 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

COMPARISON TO OTHER NEARBY CITIES

	<i>Dixon</i>	<i>Suisun City</i>	<i>Vacaville</i>	<i>Fairfield</i>	<i>Vallejo</i>	<i>Davis</i>
City Population¹ (as of 2018)	19,896	29,192	98,977	116,156	119,252	68,704
Property Taxes (Budget 2017-18)	\$ 3,735,020	\$ 2,146,300	\$ 14,033,224	\$ 13,689,000	\$ 18,566,501	\$ 23,866,637
Sales Taxes (Budget 2017-18)	\$ 5,404,014	\$ 4,798,500	\$ 26,558,000	\$ 21,180,000	\$ 13,994,280	\$ 15,976,538
Budgeted Sales Tax per Capita (Based on Budget 2017-18)	\$ 272	\$ 164	\$ 268	\$ 182	\$ 117	\$ 233
General Fund Appropriations (Budget 2017-18)	\$ 15,362,378	\$ 12,651,200	\$ 86,121,007	\$ 92,409,020	\$ 83,136,695	\$ 53,446,816

¹State of California Dept. of Finance -
<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/documents/PriceandPopulation2018.pdf>



Glossary

Glossary of Budget Terms

Accounting System

The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Appropriation

An authorization made by the City Council of the City of Dixon which permits officials to incur obligations against and make expenditures of governmental resources. Appropriations are usually made for fixed amounts and typically are granted for a one-year period.

Assessment District

A defined area of land that will be benefited by the acquisition, construction, or maintenance of a public improvement.

Assessed Valuation

The appraised valuation less any exemptions on real estate or other property by the County of Solano as a basis for levying property taxes.

Audit

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position as a result of operations
- Test whether transactions have been legally performed.
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently.
- Ascertain the stewardship of officials responsible for governmental resources

Base Budget

Under traditional budgeting, the base budget is that amount that is required, at a minimum, to provide resources for the operations of the organization. Each year, approved amounts are added to the base budget.

Beginning Balance

Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

Bond

Capital raised by issuing a written promise to pay a specified sum of money, called the face value or principal amount, with interest at predetermined intervals.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given time (usually a fiscal year) and the proposed means of financing them (revenue estimates). This term is sometimes used to describe the officially approved expenditure level under which the City of Dixon and its departments operate. The budget must be approved by the City Council prior to the beginning of the fiscal year.

Budget Calendar

The schedule of key dates or milestones that the City of Dixon follows in the preparation and adoption of the Budget.

Budget Document

The official written statement prepared by the Admin Services Department and supporting departments and staff that presents the proposed budget to the City Council.

Budget Message/Transmittal Letter

A general discussion of the proposed budget presented in writing as part of the budget document. The budget message explains the principal budget issues against the background of financial experience in recent year and presents recommendations by the City Manager.

Budgetary Control

The management of the City of Dixon in accordance with the approved budget for the purposes of keeping expenditures within the limitation of the available appropriations and available revenues.

Capital Assets

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget

A plan of proposed capital expenditures and the means of financing them.

Capital Improvement Projects

A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended each year and the method of financing those expenditures.

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

Projects that purchase or construct capital assets. This could include the purchase of land or the construction of a facility.

Cash Basis

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Contingency

An amount, set aside to be used at the discretion of the City Council to fund emergency or extraordinary items.

Cost

The amount of money or other consideration exchanged for property, services or expenses.

Debt Service

The expense of retiring such debts as loans and bond issues. It includes principal and interest payment and the administrative costs for paying agents registrars, and escrow agents.

Deficit

The excess of expenditures over revenues during an accounting period, or in the case of enterprise funds, the excess of expense over income during an accounting period.

Department

An organizational unit comprised of divisions or functions. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Depreciation

That portion of the cost of a capital asset that is charged as an expense during a particular period.

Development Impact Fees

Fees place on the development of land or condition required for the approval of a development project. Fees must be expended on those projects for which the fees were collected.

Division

A major section of a department indicating management responsibility for a group of related operations within that department.

Encumbrance

A commitment of funds against an appropriation, it may be in the form of a purchase order or contract; until such time as the goods or services are received, the commitment is referred to as an encumbrance.

Enterprise Fund

A type of fund established for the total cost of those governmental facilities and services that are operated in a manner similar to private enterprise. The programs are entirely or predominately self-supporting. The City enterprise funds include the Wastewater, Transit, and Water Funds. This type of fund is also known as a Proprietary Fund.

Expenditure

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purchases are made.

Expenses

Decreases in net total assets. Expenses represent the total cost of operations during a period, regardless of the timing of related expenses.

Fees

Charges for services that are based upon the cost of providing the service.

Fiscal Year

A twelve-month period of time to which a budget applies. The City of Dixon' fiscal year is July 1-June 30.

Full Faith and Credit

A pledge of the general taxing power of a government to repay debt obligations. (Usually used in reference to bonds.)

Full-Time Equivalent (FTE)

A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. It is calculated by equating 2,080 hours of work per year with the full-time equivalent of one position. One position would have an FTE of 1.0, while an FTE of .50 indicates the position is half-time.

Fund

An independent fiscal and accounting entity with a self balancing set of accounts, used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance

The difference between fund assets and fund liabilities.

Gas Tax

A tax on fuel used to propel a motor vehicle or aircraft. Its use is restricted to planning, construction, improvement, maintenance and operation of public streets and highways or public mass transit guide ways.

General Fund

The governmental accounting fund supported by property taxes, licenses and permits, service charges, and other general revenues to provide for operating services.

General Obligation Bonds

Bonds backed by the full faith and credit of the City that may be used for various purposes and repaid by the regular revenue raising powers (generally taxes and/or other general revenues) of the City.

Goal

A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant

Contributions or gifts of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant provided by the federal government.

Interfund Transfers

Money transferred from one fund to another such as from a fund receiving revenue to the fund through which the expenditures are to be made.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department of an agency to other departments of the agency on a cost reimbursement basis.

Levy

The total amount of taxes special assessments, or charges imposed by a government.

Material, Supplies and Services

Expenditures for items that are normally consumed within a fiscal year.

Memorandum of Understanding (MOU)

The result of labor negotiations between the City of Dixon and its various bargaining units.

Motor Vehicle License Fee (VLF)

Based on the market value of a vehicle, VLF is a fee for the privilege of operating a vehicle on public streets. A portion of the fee is returned to cities by the State and its use by a city is unrestricted.

Objective

A defined method to accomplish and establish goals.

Operating Budget

Annual appropriation of funds for ongoing program costs, including salaries and benefits, services and supplies. This is the primary means by which most of the financing, acquisition, spending and service delivery of the city are controlled.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.

Other Post-Employment Benefits (OPEB)

Benefits an employer offers to retirees as compensation for past services. Cost is financed on a "pay-as-you-go" basis as funds have not been set-aside to advance fund. OPEB typically refers to health care benefits.

Pavement Management Technical Assistance Program (P-TAP)

Provides jurisdictions with assistance and expertise in implementing and maintaining a Pavement Management System (PMS) and in engineering design for pavement rehabilitation projects.

Public Employees' Retirement System (PERS)

The retirement system administered by the State of California, to which all permanent City employees belong.

Reserve

An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is therefore, not available for general appropriation.

Resolution

A special order of the City Council that has a lower legal standing than an ordinance.

Resources

Total dollars available for appropriations, including revenues, fund transfers, and beginning fund balances.

Retained Earnings

The excess of an enterprise fund's assets over its liabilities. A negative retained earnings is sometimes called a deficit.

Revenue

Funds that a city receives as income. Revenues include such items as taxes, licenses, user fees, service charges, fines and penalties and grants.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, usually a future fiscal year.

Salaries and Benefits

A budget category that generally accounts for full-time and temporary employees, overtime and all employee benefits, such as medical and dental insurance and retirement contributions.

Special Assessment

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Stipend

A fixed sum of money paid for a specific purpose.

Successor Agency

Effective February 2, 2012, former activities of the Dixon Redevelopment Agency transferred to the Successor Agency due to the dissolution of redevelopment.

Surplus

Excess total current resources over total current requirements.

Tax Base

The total property valuations on which the City of Dixon receives property taxes.

Tax Increment Financing

A tax incentive designed to attract business investment by dedicating to the project area the new property tax revenues generated by redevelopment. The increase in revenues (increment) is used to finance development related costs in the project area.

Transfers In and Transfers Out

The movement of revenue out of one fund to another. The recipient fund uses the money to cover the cost of services provided, or to cover the cost of a contract between two funds.

Warrant

An order drawn by a locality's officers directing the treasurer of the locality to pay a specified amount to the bearer, either after the current or some future date.

Working Capital

Net liquid assets computed by deducting current liabilities from current asset.

ACRONYMS LIST

ABAG	Association of Bay Area Governments
ACA	Affordable Care Act
AD	Assessment District
ADA	Americans with Disabilities Act
AFG	Assistance to Firefighters Grant
AICP	American Institute of Certified Planners
ALS	Advanced Life Support
APA	American Planning Association
AQMD	Air Quality Management District
ATOD	Alcohol, Tobacco and Other Drug
AED	Automated External Defibrillator
AV	Audio-visual
CACEO	California Association of Clerks and Elections Officials
CAD	Computer Aided Design
CAJPA	California Association of Joint Powers Authorities
CALBO	California Building Officials
CALED	California Association for Local Economic Development
CALPELRA	California Public Employers Labor Relations Association
CASp	Certified Access Specialist
CASQA	California Stormwater Quality Association
CCAC	City Clerks Association of California
CCMF	California City Manager Foundation
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant
CDF	California Department of Forestry
CDO	Cease and Desist Order
CEQA	California Environmental Quality Act
CFD	Community Facilities District
CHRP	COPS Hiring Recovery Program
CIP	Capital Improvement Program
CLETS	California Law Enforcement Telecommunication System
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
CPI	Consumer Price Index
CPR	Cardiopulmonary Resuscitation

ACRONYMS LIST

CRWQCB	California Regional Water Quality Control Board
CSMFO	California Society of Municipal Finance Officers
CSO	Community Services Officer
CUPA	Certified Unified Program Agencies
CWEA	California Water Environmental Association
DDBA	Downtown Dixon Business Association
DDW	Division of Drinking Water
DFFA	Dixon Firefighters Association
DFPD	Dixon Fire Protection District
DMCS	Dixon Montessori Charter School
DMV	Department of Motor Vehicles
DPOA	Dixon Police Officers Association
DRCD	Dixon Resource Conservation District
DRWJPA	Dixon Regional Watershed Joint Powers Authority
DSMA	Dixon Senior Managers Association
DSWA	Dixon Solano Water Authority
DUSD	Dixon Unified School District
DWR	Department of Water Resources
DYB	Dixon Youth Basketball
ED	Economic Development
EDC	Economic Development Corporation
EEO	Equal Employment Opportunity
EMS	Emergency Medical Service
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Funds
ERC	Employment Relations Consortium
EVOC	Emergency Vehicle Operations Course
FBR	Field Based Reporting
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FOG	Fat, Oil, and Grease
FROG	Fat, Root, Oil, and Grease
FTA	Federal Transit Administration
FTE	Full-time Equivalent
FY	Fiscal Year

ACRONYMS LIST

GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPAC	General Plan Advisory Committee
GPS	Global Positioning System
GSA	Groundwater Sustainability Agency
HCD	CA Dept. of Housing and Community Development
HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
ICC	International Code Council
IIMC	International Institute of Municipal Clerks
ILEMS	Integrated Law Enforcement Management System
IPMA	International Public Management Association
ISA	Installment Sales Agreement
IT	Information Technology
JPA	Joint Powers Agreement
L&L	Lighting and Landscaping
LAFCO	Local Agency Formation Commission
LCW	Liebert Cassidy Whitmore
LED	Light-emitting Diode
LLMD	Landscaping & Lighting Maintenance Assessment District
LMIHF	Low and Moderate Income Housing Fund
LOCC	League of California Cities
MDC	Mobile Data Computer
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
MSC	Municipal Service Center
MTC	Metropolitan Transportation Commission
NCCSIF	Northern California Cities Self Insurance Fund
NFSAD	North First Street Assessment District
NPDES	National Pollutant Discharge Elimination System
O & M	Operations and Maintenance
OBAG	One Bay Area Grant
OFS	Other Financing Sources

ACRONYMS LIST

OPEB	Other Post Employment Benefits
OTS	Office of Traffic Safety
PARMA	Public Agency Risk Managers Association
PARS	Public Agency Retirement System
PEPRA	Public Employees' Pension Reform Act of 2013
PERS	Public Employees' Retirement System
POST	Peace Officers Standards and Training
PPE	Personal Protective Equipment
PT	Part-Time
PTAF	Property Tax Administrative Fees
P-TAP	Pavement Management Technical Assistance Program
PTSD	Post Traumatic Stress Disorder
PUC	Public Utilities Commission
PW	Public Works
RAFC	Regional Armed Forces Committee
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
RMS	Records Management System
S/MUC	Senior Multi-Use Center
SAFER	Staffing for Adequate Fire & Emergency Response
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SCWA	Solano County Water Authority
SR2S	Safe Routes to School
SRCD	Solano Resource Conservation District
SRF	State Revolving Fund
SRTP	Short Range Transit Plan
SSMP	Sewer System Master Plan
STA	Solano Transportation Authority
STEM	Science, Technology, Engineering & Math
SWMP	Storm Water Management Plan
SWRCB	State Water Resources Control Board
TAB	Tax Allocation Bond

ACRONYMS LIST

TCC	Travis Community Consortium
TDA	Transit Development Act
TOT	Transient Occupancy Tax
UGST	Underground Storage Tank
UPRR	Union Pacific Rail Road
URVI	Uniform Response to Violent Incidents
USA	Underground Service Alerts
USAR	Urban Search and Rescue
USDA	United States Department of Agriculture
UTV	Utility Terrain Vehicle
VFA	Volunteer Fire Assistance
VLF	Vehicle License Fee
VLP	Vehicle Lease Program
VOIP	Voice Over Internet Protocol
WC	Workers Compensation
WDR	Waste Discharge Requirements
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant
YSAQMD	Yolo Solano Air Quality Management District



End of Budget Document